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MANUAL OF INSTRUCTIONS
AND
UNIFORM SYSTEM OF ACCOUNTS

FOR CANDIDATES AND POLITICAL COMMITTEES

REVISED JANUARY, 1978

Prepared and Published by
Commissioner of Campaign Finances and Practices

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INTRODUCTION

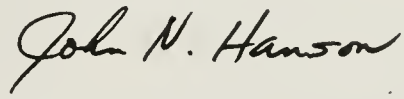
The Montana Legislature — 1975 Regular Session — amended many of the existing election laws and enacted extensive reform legislation establishing contribution limitations and full disclosure and reporting of the sources and disposition of funds used in all elections in Montana to support or oppose candidates, political committees, or issues. This legislation directly affects all candidates who seek nomination or election to public office, as well as the political committees organized to support or oppose candidates and ballot issues.

This manual is written and distributed to explain the requirements of these laws and to aid the candidates and treasurers in complying with them. The Office of Commissioner of Campaign Finances and Practices, located in Helena, is the administrative agency which will provide you with any assistance or information you need concerning your obligations under these laws.

The full text of Title 23, Chapter 47, Revised Codes of Montana 1947, is compiled and published by authority of Frank Murray, Secretary of State, in a pamphlet entitled "Montana Laws Relating to Campaign Finances and Practices." In addition, the "Rules and Regulations" adopted by the Commissioner are published under separate cover. We recommend that you read these, as well as this manual, so there will be no doubt in your mind about what is required of you, as a candidate or political treasurer. Copies of these publications are available from the Commissioner of Campaign Finances and Practices or the County Clerk and Recorder.

Also, the staff of the Commissioner of Campaign Finances and Practices solicits any comments or suggestions you may have relative to the law, rules and regulations, this manual, or the reporting forms and statements. You may contact us by calling or writing, Commissioner of Campaign Finances and Practices, P.O. Box 39, Capitol Station, Helena, Montana, 59601, phone (406) 449-2942.

We hope that candidates and political committees will continue to promote public confidence in the election process and government at all levels. Good luck to you in your campaign.



JOHN N. HANSON
Commissioner

FILING FOR OFFICE

Information and forms for filing for federal, state, multi-county district and legislative office are available from:

Frank Murray
Secretary of State
Capitol Station
Helen, Montana 59601

Candidates for County office file with:

Clerk and Recorder
_____ County
Courthouse
_____, MT 59____

Candidates for City or Town office file with the City or Town Clerk.

Candidates for School or Community College District office file with the Clerk of the District.

CAMPAIGN EXPENDITURE AND CONTRIBUTION REPORTS

Information, copies of the laws relating to political campaigns, rules and regulations adopted by the Commissioner, and reporting forms and statements for all candidates and political committees are available from:

John N. Hanson
Commissioner of Campaign
Finances and Practices
P.O. Box 39
Capitol Station
Helena, Montana 59601
Phone: (406) 449-2942

OR

Clerk and Recorder
_____ County
Courthouse
_____, MT 59____

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SECTION I — GENERAL DEFINITIONS

The following definitions are meant to provide a summary as to the general applicability of the campaign finances and practices regulations and reporting requirements. For specific information, consult Title 23, chapter 47, R.C.M. 1947, and the Rules as published in the Administrative Rules of Montana, Title 44, chapter 10.

ELECTION*

Election means a general, special, or primary election held to choose a public officer or submit an issue for the approval or rejection of the voters.

CANDIDATE*

A candidate is an individual who seeks nomination or election to a public office and has evidenced his or her candidacy by filing a declaration or certificate of nomination, an acceptance or a petition of nomination, or a declaration or statement of candidacy.

The term "candidate" also includes an individual who decides after the filing deadline to conduct a write-in campaign and receives contributions or makes expenditures or gives authorization to another person to receive contributions or make expenditures for the purpose of supporting his election to office.

(Note: See Section 23-4777(1) and Rule 44-3.10(6)-S1081.)

PUBLIC OFFICE*

A public office is any office, whether statewide, state district or local, filled by the people at any election. Public office includes any office of state government, the offices of legislator, public service commissioner, or district court judge, and any office of a county, city or town, school district, or community college district.

ISSUE*

An issue is a ballot question submitted, at an election, to the voters of the state, a county, municipality, school or community college district, or to the voters, either jointly or concurrently, in any combination of those jurisdictions.

An issue becomes a "ballot issue" when the proper official certifies that it has qualified for placement on the ballot at an election.

(Note: See Section 23-4777(3) and Rule 44-3.10(6)-S1086.)

POLITICAL COMMITTEE*

A political committee is a combination of two or more individuals, or a person other than an individual, the primary or incidental purpose of which is to support or oppose a candidate's election to a public office, to support or oppose an issue submitted to the people, to support or oppose any petition for nomination to office, or to influence the results of an election by any expenditure. The fact that the identity and/or number of such candidates or issues to be supported or opposed is not known at the time of the formation of any political committee does not exclude it from the definition of a political committee.

A candidate and his or her campaign treasurer, however, **do not** constitute a political committee.

(Note: See Section 23-4777(8), Rule 44-3.10(6)-S1090, and Rule 44-3.10(6)-S10100.)

PERSON

A person is an individual, corporation, association, firm, partnership, cooperative, committee, club, union, or other organization or group of individuals, or a candidate.

(Note: See Section 23-4744, R.C.M. 1947.)

CONTRIBUTION

A contribution is any money or anything of value which is given, loaned, conveyed, deposited, transferred, or distributed for the purpose of infuencing an election.

A contribution **does not** mean:

a. Services provided without compensation by individuals volunteering their time;

b. Meals or lodging provided by individuals in their private residence for a candidate or other individual;

c. The payment of compensation by a candidate or political committee for the personal services of another person that are rendered to another candidate or political committee;

*Candidates and political committees who only participate in a candidate and/or ballot issue election in any of the following political subdivisions are not required to comply with the reporting and record keeping provisions of the Campaign Finances and Practices Act; i.e. sections 23-4778 through 23-4784:

1. School district, when the district is (a) a first-class district located in a county having a population less than 15,000; (b) a second- or third-class district; or (c) a county high school district having a student enrollment less than 2,000;
2. County precinct (i.e., committee precinct person); and
3. Special local district; such as, soil and water conservation, hospital, irrigation, drainage, fire, grazing, cemetery, etc.

d. Payments by a candidate for his personal travel expenses or for food, clothing, lodging, or personal necessities for a candidate and his family;

e. Filing fees paid for by a candidate;

f. Interest on money deposited in a campaign depository, although it must be reported;

g. The cost of any bona fide news story, commentary, or editorial distributed through the facilities of any broadcasting station, newspaper, magazine, or other periodical publication of general circulation; and

h. The cost of any communication by any membership organization to its members, unless the organization is a primary political committee.

(Note: See Section 23-4777(5), Rule 44-3.10(6)-S1060, and Rule 44-3.10(10)-S10170.)

EXPENDITURE

An expenditure is a purchase, payment, distribution, loan, gift, etc. of money or anything of value by a candidate or political committee to another person or political committee for the purpose of influencing the results of an election.

An expenditure **does not** mean:

a. Filing fees paid for by the candidate;

b. Services, food, or lodging provided in a manner that they are not contributions;

c. Payments by a candidate for his personal travel expenses or for food, clothing, lodging, or personal necessities of the candidate and family;

d. The cost of any bona fide news story, commentary, or editorial distributed through the facilities of any broadcasting station, newspaper, magazine, or other periodical publication of general circulation; and

e. The cost of any communication by any membership organization to its members, unless the organization is a primary political committee.

(Note: See Section 23-4777(6), Rule 44-3.10(6)-S1080, and Rule 44-3.10(10)-S10170.)

DEBTS OWED, ACCOUNTS PAYABLE

A debt owed is any amount which is payable by a candidate or committee to another person. Debts payable include any promise, pledge, contract, or other agreement entered into by a candidate or committee to make an expenditure.

ANYTHING OF VALUE

For the purposes of defining contributions and expenditures, "anything of value" means any goods or services that have a certain utility to the recipient that is real and that ordinarily are not given away free but purchased.

DISCLAIMER

It is unlawful to write, print, publish, mimeograph, type, or otherwise produce or circulate through the mails or otherwise any letter, circular, bill, dodger, pamphlet, placard, poster, or other document relating to any election or to any candidate, political party, political committee, or ballot issue at any election, unless the same bears on its face the name and address of the person paying for the printing or publishing and the name of the printer. See pages **4** and **5** for examples.

(Note: See Sections 23-47-132 and 23-47-133 and Rule 44-3.10(6)-S1041.)

SECTION II — BASIC REQUIREMENTS

GENERAL

The provisions of the Campaign Finances and Practices Act apply to all candidates for public office and all political committees supporting or opposing candidates or ballot issues at any election. However, a candidate or political committee who only participates in an election in any of the following political subdivisions is **not** required to comply with the reporting and record keeping provisions of Sections 23-4778 through 23-4784: (1) A school district which is (a) a first-class district located in a county having a population less than 15,000; (b) a second- or third-class district; or (c) a county high school district having a student enrollment less than 2,000; or (2) A county precinct; i.e., precinct committeeman; or (3) A special local district; such as, soil, water, hospital, irrigation, drainage, fire, grazing, cemetery, etc.

CANDIDATES

A candidate who has filed for office with the appropriate state, county, municipal, or school or community college district official, must comply with the following:

BASIC REQUIREMENTS

1. **Complete and file, within 5 days, Form C-1, Statement of Candidate.** You **must** file Form C-1 even if you will not receive contributions or make expenditures. No contribution shall be received or expenditure made until the Form C-1 has been filed. See page 47 for instructions on completion of Form C-1.

2. **Establish a candidate checking account.** All contributions and all expenditures, including your own funds, must be deposited in and expended by check from the account. The **only** funds which need not go through the account are those used for your filing fee, meals, travel, and lodging, if personally paid by yourself.

3. **Appoint a campaign treasurer.** You may appoint yourself or another individual, who is a registered voter, as the treasurer or deputy. See page 7 for duties of treasurer.

4. **Have the treasurer establish and maintain a Uniform System of Accounts (records).** You must have and utilize a separate campaign account, treasurer, and records regardless of whether you spend $5, $500, or $5,000. See page 9 for prescribed Uniform System of Accounts and pages 7 and 8 for treasurer's duties.

5. **File all pre- and post-election campaign finance reports.** A report must be filed for each reporting period, even if no contributions or expenditures are received or made during the specific period. See page 29 for Schedule of Reporting. **Note:** a candidate for county, municipal, school, or community college district office need not file reports, if the candidate completes the affidavit (Form C-1, item 8) that neither contributions nor expenditures will exceed $500. The reports **must** be filed if a local candidate exceeds $500.

6. **File an "Amended" Form C-1 if you change your treasurer or depository.** Any change or addition to the information originally filed on your Form C-1 must be filed within 5 days from the date of the change.

DOs and DONT's for CANDIDATES

In addition to the above requirements, candidates should consult and familiarize themselves with the statutes, rules, and this manual. Also, their attention is directed to the following requirements, with which they should become particularly familiar.

1. **DO NOT organize a political committee or club on your behalf.** A "political committee" is an entirely separate entity which must maintain separate records and bank accounts and must file its own campaign finance reports. Because all contributions received and all expenditures made, including your personal funds, must be deposited and expended by your treasurer from your candidate's account and because there is no expenditure limit on the amount that you can expend from your candidate's account, the utilization of a separate committee only complicates and duplicates the record keeping and reporting requirements - since both are treated as separate entities which must maintain separate records and bank accounts and file separate reports. Therefore, a candidate who wishes to contribute (i.e. make an expenditure) to a political committee organized on his or her behalf must first deposit personal funds in the candidate's account and then have the treasurer draw a check on that account made payable to the political committee.

For the purposes of conducting your campaign, you may entitle your candidate account and disclaimers under any name you desire (i.e., "club," "fund," "committee," etc.) and you may utilize as many other individuals in the campaign as you wish; however, such will not constitute a legitimate legally recognized "political committee" so long as you use your candidate bank account and treasurer for all contributions and expenditures. A "political committee" only exists when where are two or more individuals who collect contributions, make expenditures, maintain a separate bank account, and file reports independently of you.

2. **DO NOT make an expenditure of personal funds.** All expenditures, except for the filing fee and meals, travel, and lodging for a candidate, must be by check signed by the treasurer and drawn on the campaign account.

3. **DO NOT accept a prohibited contribution or a contribution in excess of the limitation.** Refer to pages 17 and 18.

4. **DO file all statements (Form C-1) and all campaign finance pre- and post-election reports (Form C-5) in your name.** If for campaign and disclaimer purposes you conduct your campaign under the name of a club or committee, you must still file the reports and statements in your name, as the candidate.

5. **DO make certain that a disclaimer accompanies all printed materials and advertising.** All printed materials and advertising in periodicals (i.e., newspapers, etc.) must bear the full name and complete address of the candidate paying for such. In addition, printed materials must also contain the name of the printer. There are some acceptable variations; however, the examples provided below reflect the minimum required.

Example:

Printed Materials

paid by Molly Smith, candidate account
3216 Windfall Lane, Anytown, Mont. 59087
printed by Speedy Print

OR

paid by Molly Smith, candidate account
Joe Lange, Treasurer
42 E. Boardwalk, Anytown, Mont. 59087
printed by Speedy Print

Advertising

paid by Molly Smith, candidate account
3216 Windfall Lane, Anytown, Mont. 59087

(Note: See Sections 23-47-132 and 23-47-133 and Rule 44-3.10(6)-S1041.)

POLITICAL COMMITTEES

The Campaign Finances and Practices Act defines a "political committee" as any two or more individuals or a person (i.e. association, firm, partnership, committee, club, union, corporation, or other organization or group of individuals) who make any expenditure to influence the result of an election.

There are basically two types of political committees. There are those which are newly organized and which have not previously registered as a political committee, and there are those which have registered as a political committee and have had a continuing existence over the years. Because the applications of the Campaign Finance Act vary somewhat for these two types, the requirements for each are discussed separately in the following material.

NEWLY FORMED COMMITTEES

A group of individuals or a person (i.e. association, firm, club, etc.) who makes an expenditure to support or oppose a candidate or ballot issue and who has **not** previously registered as a political committee with the Commissioner of Campaign Practices must comply with the following requirements:

Basic Requirements

1. **Complete and file Form C-2, Statement of Organization.** The Statement should be filed before the committee receives its first contribution or makes its first expenditure to influence an election; at the latest, it must be filed within 5 days after such an expenditure is made. See page 49 for instructions on completion of Form C-2.

2. **Establish a checking account in the campaign depository (bank).** All contributions and expenditures must be deposited in and expended by check from the account.
Note: if the political committee is a person (i.e. association, firm, club, etc.) that has an established checking account, it may utilize its regular bank and its account in that bank.

3. **Appoint a campaign treasurer.** The individual appointed as treasurer must be a registered voter. See page 7 for duties of the treasurer.
Note: if the political committee is a person (i.e. association, firm, club, etc.) it may utilize, as its treasurer, its bookkeeper or other individual authorized to sign checks.

4. **Have the treasurer establish and maintain a Uniform System of Accounts (records).** The political committee must have and utilize a campaign checking account, treasurer, and records regardless of whether it spends $5, $500, or $5,000. See page 9 for prescribed Uniform System of Accounts and pages 7 and 8 for treasurer's duties.

5. **File all pre- and post-election campaign finance reports.** A report must be filed for each pre- and post-election reporting period for all elections in which the committee participates, unless it is a local election and the committee does not exceed $500. See page 29 for Schedule of Reporting.

6. **File an "Amended" Form C-2 if the committee changes its treasurer or depository.** Any change or addition to the information filed on the "Original" filing of Form C-2 must be filed within 5 days from the date of the change.
Note: newly organized political committees which have registered and which will have a continuing existence, refer also to the following section concerning the requirements for committees of continuing existence.

COMMITTEES OF CONTINUING EXISTENCE

A political committee which has previously registered with the Commissioner of Campaign Practices must comply with the following requirements:

Basic Requirements

1. **Complete and file an "Amended" Form C-2.** A committee of continuing existence must file an amended Statement of Organization for each election in which it actually makes an expenditure on behalf of a specific candidate or ballot issue or to a committee which is specifically organized to support or oppose a particular candidate or ballot issue. The amended statement must disclose the name of each candidate or ballot issue to whom or on whose behalf an expenditure will actually be made.

In addition, any change or addition to information previously filed (such as the committee's treasurer, depository, address, etc.) must be registered by filing an amended Form C-2. An amended filing of Form C-2 must be filed within 5 days from the date of the change or decision to make an expenditure on behalf of or to a specific candidate or ballot issue. See page 49 for instructions on completion of an amended filing of Form C-2.

2. **Maintain a treasurer and a Uniform System of Accounts (records).** See page 9 for prescribed Uniform

System of Accounts and pages 7 and 8 for treasurer's duties.

3. **File all pre- and post-election campaign finance reports.** A report must be filed for each pre- and post-election reporting period for each election in which the committee participates by actually making an expenditure to or on behalf of a specific candidate or ballot issue, unless it is a local election and the committee does not exceed $500. See page 29 for Schedule of Reporting.

DOs and DON'Ts for POLITICAL COMMITTEES

In addition to the requirements set forth above, a political committee should be familiar with the statutes, rules, and this manual. In particular, the committee should be familiar with the following:

1. **DO NOT make an expenditure unless it is by check.** All expenditures must be by check drawn on the campaign account and signed by the treasurer.

2. **DO NOT accept a prohibited contribution or a contribution in excess of the limitation.** Refer to pages 17 and 18.

3. **DO NOT make a prohibited expenditure.** Refer to page 22.

4. **DO submit all statements and reports under the signature of an officer.** All statements (Form C-2) and all campaign finance reports (Form C-5) must be signed before a notary public by an officer whose name is on file with the Commissioner of Campaign Practices.

5. **DO make certain that a disclaimer accompanies all printed materials and advertising.** All printed materials and all advertising in periodicals (i.e., newspapers, etc.) must bear the full name and complete address of the political committee paying for such. In addition, printed materials must also contain the name of the printer. The examples provided below reflect the disclaimer requirements for a political committee.

Example:

Printed Materials

paid by Concerned Citizens
c/o Mark Wielkens, Treasurer
401 S. Fee St., Apt. A
Anytown, Montana 59087
printed by Speedy Print

Advertising

paid by Concerned Citizens
c/o Mark Wielkens, Treasurer
401 S. Fee St., Apt. A
Anytown, Montana 59087

(Note: See Sections 23-47-132 and 23-47-133 and Rule 44-3.10(6)-S1041.)

SECTION III — CAMPAIGN TREASURER

GENERAL

The campaign treasurer, who is designated by the candidate or political committee, has the primary responsibility of maintaining the campaign records and accounts and preparing the campaign finance reports. The campaign treasurer may appoint a deputy campaign treasurer to assist with the duties, but not more than one may be appointed in each county in which the campaign is conducted.

Duties allocated to a deputy campaign treasurer shall be specifically authorized in writing by the campaign treasurer and the candidate, in the case of a candidate, or the campaign treasurer and the chairperson of the political committee, in the case of a committee. The written authorization shall be maintained by the treasurer as a part of the records.

The campaign treasurer or any deputy campaign treasurer shall be a registered voter of the state of Montana.

Any termination or change in status of a campaign treasurer or deputy campaign treasurer shall be reported, within 5 days, to the Commissioner of Campaign Finances and Practices and the appropriate county clerk and recorder by filing an amended Statement of Candidate, Form C-1, or Statement of Organization, Form C-2.

In addition to the duties outlined in the following material, a treasurer should consult and become familiar with the statutes, rules, and this manual.

DUTIES

The following duties must be performed by the campaign treasurer:

1. **Maintain records.** All accounts and records must be maintained in accordance with the Uniform System for Accounts as detailed on page **9** in this manual. The records and accounts must be kept current within not more than 10 days after the date of receiving a contribution or making an expenditure, except that records shall be current as of the closing date of books for each reporting period; i.e., the 5th day before a report is due *(see "Schedule of Reporting," page* **29** *and Rule 44-3.10(10)-S10390).*

These records must be available for inspection, under reasonable circumstances, before, during, or after an election to which they refer. They may be inspected by the campaign treasurer of any opposing candidate or political committee in the same election district.

2. **Deposit contributions.** All contributions must be deposited in an account in the campaign depository before 5:00 p.m. on the 5th business day (Sundays and holidays excluded) following their receipt, unless they are received immediately before or on the closing date of books for a reporting period. In which case, they are to be deposited by the end of the day for the closing date of the books *(see "Schedule of Reporting," page* **29** *and Rule 44-3.10(10)-S10210).*

At the time of a deposit, the treasurer must prepare a **Statement of Deposit.** Preparation of the Statement of Deposit is discussed on page **11.**

3. **Make all expenditures.** All expenditures must be by check drawn on the depository and signed by the treasurer.

4. **Maintain petty cash fund.** The campaign treasurer for each candidate or political committee may withdraw money from the primary depository in order to provide a petty cash fund. The money must be withdrawn by check made payable to cash. Statewide candidates and political committees which are specifically organized to support or oppose a particular statewide candidate or ballot issue are allowed to withdraw $100 per week; all other candidates and political committees are allowed to withdraw $20 per week.

The petty cash may be spent for office supplies, transportation expenses, and other necessities in an amount of less than $10 per expenditure. Petty cash shall not be used for the purchase of time, space, or services from any communications medium.

All money expended from the petty cash fund must be supported by a voucher.

(Note: See page **11** *and Rule 44-3.10(10)-S10210).*

5. **Prepare campaign finance reports.** The campaign treasurer is responsible for preparing all campaign finance reports that must be filed with the Commissioner and the appropriate county clerk and recorder *(see pages* **27** *through* **30,** *"Filing of Reports").*

6. **Preserve statements and reports filed.** A copy of a filed statement (Forms C-1 and C-2) or report (Forms C-5 and C-6) of a candidate must be preserved for a period coinciding with the term of office for which the person was a candidate or for a period of 4 years from the date of filing a statement or report, whichever is longer.

A copy of a filed statement or report of a political committee shall be preserved for a period of 4 years from the date of filing.

(Note: See Rule 44-3.10(10)-S10410.)

7. **Preserve records.** Accounts and records of a campaign treasurer of a candidate shall be preserved for a

period coinciding with the term of office for which the person was a candidate.

Accounts and records of a campaign treasurer of a political committee shall be preserved for a period of 4 years.

DEPUTY CAMPAIGN TREASURER

DUTIES

If authorized in writing by the treasurer and the candidate or, in the case of a committee, the treasurer and the chairperson, a deputy campaign treasurer may perform any of the duties of a treasurer, except that a deputy campaign treasurer shall **not** be authorized to perform the duties specified in Items 6 and 7 of the treasurer's duties.

The written authorization specifying the duties that may be performed by the deputy treasurer shall be maintained by the treasurer as a part of the campaign records.

If a candidate or political committee has a deputy campaign treasurer, the deputy must perform, in addition to the authorized duties, the following duties:

1. **Periodic accounting of contributions and expenditures.** The deputy campaign treasurer must provide the campaign treasurer with a current accounting at periodic intervals. The accounting must contain the necessary information required by the campaign treasurer to complete the reports that are required to be filed.

2. **Transfer all records.** The deputy campaign treasurer must transfer all accounts and records to the campaign treasurer before the candidate or political committee finally closes the books or at the time the position of deputy campaign treasurer becomes vacant. The treasurer shall issue an itemized receipt for all records and accounts received.

(Note: See Rule 44-3.10(10)-S10390.)

SECTION IV — ACCOUNTING SYSTEM

GENERAL

Candidates and committees are encouraged to maintain a stringent financial policy concerning their campaign. Each candidate and political committee must maintain the Uniform System for Accounts. Even though campaign finance reports are not required from **local** candidates and political committees who do not receive contributions or make expenditures in excess of $500, they must, as required by law, maintain the Uniform System for Accounts. In the event local candidates or committees exceed $500, they must file campaign finance reports, and the records provide the information necessary to prepare them.

Accounts and records maintained by the treasurer of a candidate or political committee must be available for inspection by the campaign treasurer of any opposing candidate or political committee in the same electoral district. They must be available, under reasonable circumstances, before, during, and after the election to which they refer. Such accounts must be current within not more than 10 days after the date of receiving a contribution or making an expenditure, except that they must be current as of the date for closing of books for any reporting period *(see Rule 44-3.10(10)-S10390 and page* **7**, *items 1 and 2 under duties of treasurer).*

PRESCRIBED UNIFORM SYSTEM FOR ACCOUNTS

The Uniform System for Accounts, set forth here, is to be maintained by all candidates and committees. The records comprising the Uniform System for Accounts are, for the most part, records which are generated by the use of a separate campaign account in the designated depository. These records will provide the information necessary to prepare the campaign finance reports; however, if your campaign involves numerous contributions, expenditures, and debts, you are encouraged to maintain the supporting documents recommended on pages **11** and **12.**

The following records comprise the Uniform System for Accounts and are to be maintained and preserved by the campaign treasurer; however, they are **NOT** required to be filed with the Commissioner or the county clerk and recorder.

1. Chart of Accounts
2. Accounts Receivable
3. Accounts Payable
4. Check Register
5. Bank Statement
6. Statement of Deposit
7. Receipt
8. Petty Cash Voucher

1. CHART OF ACCOUNTS

Records and reports of a candidate or committee must identify the specific nature (type or purpose) of each contribution received and expenditure made. Although the chart of accounts is not an actual record, the classification categories within the chart of accounts become a part of the records when the nature (type or purpose) of a contribution or expenditure is recorded.

The following classifications relating to the nature of contributions and expenditures are to be utilized in the recording and reporting of contributions and expenditures. An explanation of the kinds of transactions that fall into each category is included. In some instances, it may be necessary to utilize more than one of the classifications or to record additional information in order to fully identify the nature of a contribution or expenditure. Each classification is discussed in further detail, together with examples, in the material found on pages **14** through **22.**

Nature (Type) of Contributions	Explanation
Donation (monetary)	Identifies all cash and check donations from an individual donating to the campaign. *See page* **14** *for example.*
In-Kind Donation (non-monetary)	Identifies all goods and services (except an individual's volunteer services and services of an individual who is paid by another candidate or committee) which are donated at no cost or at a cost which is less than the fair market value. *See page* **14** *for example.*
Transfer-In	Identifies all donations received from another candidate or political committee. *See page* **15** *for example.*
Loan	Identifies all proceeds of loans received. *See page* **15** *for example.*

Earmarked	Identifies all donations: 1) which are received with the instruction that they be passed on to or expended on behalf of another candidate or committee, or 2) which are received from another candidate or committee who was instructed by the original contributor to pass them on to your campaign. *See page* **16** *for example.*
Fund Raising	Identifies all cash and in-kind donations received from persons donating for a fund raising event. *See page* **16** *for example.*
Miscellaneous	Identifies all receipts which are not generally considered campaign donations, such as rebates, refunds, etc. *See page* **17** *for example.*

Nature (Purpose) of Expenditures	**Explanation**
Promotion	Identifies expenditures, including contracted services and production costs, made in connection with advertising through any media and printing of campaign materials, such as brochures, stationery, buttons, bumper stickers, handbills, pamphlets, and other printed materials. *See page* **20** *for example.*
Operating Expenses	Identifies expenses for operating, such as staff salaries, reimbursements, professional consultant fees, rent, phone, travel (if not personally paid by the candidate), postage, office supplies, fund raising costs, bank service charges, etc. *See page* **20** *for example.*
Petty Cash	Identifies all checks written to provide money for the petty cash fund. *See page* **20** *for example.*
Refund	Identifies expenditures made to refund donations to contributors. *See page* **21** *for example.*
Loan	Identifies a loan made to another candidate or committee. *See page* **21** *for example.*
Loan Repayment and Interest	Identifies expenditures made in connection with the repayment of a loan. *See page* **21** *for example.*
Earmarked	Identifies: 1) expenditures made in connection with the distribution of an earmarked contribution, or 2) expenditures made to another candidate or committee as an earmarked contribution. *See page* **21** *for example.*
Transfer-Out	Identifies expenditures, i.e. a transfer of funds, that are made as a donation to another candidate or committee. *See page* **22** *for example.*
In-Kind Expenses	Identifies expenditures made for goods and services (except the services of an individual) that are provided to another candidate or committee at no charge or at a charge which is less than the amount paid. *See page* **22** *for example.*

2. ACCOUNTS RECEIVABLE

When an expenditure is made to a person which results in that person owing a debt (receivable) to the reporting candidate or committee, a Receivable Card is prepared in the name of the person who owes the debt to the reporting candidate or political committee. The cards should be maintained alphabetically, with one card for each person who owes a debt. The card should be designed to contain the full name, the complete mailing address, and, if an individual, the occupation and principal place of business of each person owing a debt to the candidate or political committee, together with the amount, date incurred, and nature (type) of each debt and the total outstanding balance of the debts owed by each person to the reporting candidate or committee.

If the exact amount of the debt (receivable) is not known, the treasurer must estimate the amount. Debts are recorded on the date they are contracted or a binding agreement is entered into. Debts that might be owed to a candidate or committee include such things as a refund, rebate, repayment of a loan which was made by the reporting candidate or political committee to another person, return of a security deposit, etc.

A suggested design for a Receivable Card is provided on pages **32** and **39.** See also "Debts Receivable, Accounting for," page **19** and "Debts Receivable," page **25.**

3. ACCOUNTS PAYABLE

A record of each person to whom a candidate or committee owes a debt must be maintained by the treasurer. When a contract, promise, pledge, or other agreement is entered into by a candidate or committee to pay another person, a Payable Card is prepared. The cards should be maintained alphabetically, with one card for each person to whom a debt is owed. The card should be designed to contain the full name, the complete mailing address, and, if an individual, the occupation and principal place of business, together with the amount, date incurred, and nature (purpose) of each debt.

If the exact amount of the debt payable is not known, the treasurer must estimate the amount. Debts are recorded on the date they are contracted. Debts that might be owed by a candidate or committee include such things as an earmarked contribution which is received and is to be passed on to another candidate or committee, loan repayments and interest on a loan, any credit extended, any agreement to pay for goods, etc.

A suggested design for a Payable Card is provided on page **32.**

However, if a treasurer maintains the recommended supporting document for the recording of expenditures, i.e.

the Expenditure Card, it may be used in place of the prescribed Payable Card. Because the Expenditure Card indicates both the actual expenditures made and the amount of any outstanding debts owed, it is not necessary to prepare a separate Payable Card. Instead, immediately upon incurring a debt, prepare an Expenditure Card in the name of the person (i.e., vendor, individual, committee, firm, etc.) to whom the debt is owed or, if an expenditure has already been made to that person and an Expenditure Card has been prepared, simply enter the date, amount, and nature (purpose) of the debt incurred. The Expenditure Card is discussed on page **12** and a suggested design is included on page **40**. See also "Debts Payable, Accounting for," page **23** and "Debts Payable," page **26**.

4. CHECK REGISTER

The Check Register provides, on a current basis, an accounting of each deposit, together with the amount and date; each expenditure, together with the number of the check, date, name of payee, nature (purpose), and amount; and the bank balance. It also provides the total-to-date deposits and expenditures.

The Check Register is provided by the bank when your separate campaign account is established. Each time a deposit is made or a check is drawn on the account, the transaction should be simultaneously recorded in the register.

5. BANK STATEMENT

The Bank Statement provides evidence of deposits and expenditures. It is generated by the bank and includes a complete reconciliation of the transactions through your account, together with the dates those transactions are processed through the account. The Bank Statement contains your cancelled checks, total deposits and total expenditures, and your bank balance.

6. STATEMENT OF DEPOSIT

A statement of Deposit is required to be prepared each time a bank deposit is made. The statement must identify each person (i.e., individual, committee, firm, association, etc.) whose contribution or other receipt is being deposited, the amount received from or provided by each person, and the date each receipt or contribution was received. In addition, the statement must identify the number of the account in the depository in which the funds are deposited and include a Receipt for each cash, i.e., currency, contribution of $25 or more. A sample of a Statement of Deposit is included on page **33**.

If receipts are prepared for each person from whom a monetary donation or other receipt is received, regardless of the amount received, you need not prepare a separate Statement of Deposit. The receipts which contain the information about the source of the funds being deposited may be batched together and attached to the deposit receipt from the bank. A notation of the account number into which the funds are deposited must be entered on the bank deposit receipt. *(See page* **34** *for suggested Receipt form.)*

Alternatively, if the recommended supporting documents for the recording of contributions (i.e. individual Contributor Card and Fund Raising Activity Card) are maintained, they may be utilized as evidence of the deposit. However, because fund raising activity donations are entered on the Fund Raising Activity Card in a lump sum, a separate list itemizing the amount received from or provided by each person must be prepared and attached to the other documents required to be maintained as a part of the Statement of Deposit. *(See page* **12** *for further discussion on the Contributor Card and Fund Raising Activity Card.)*

7. RECEIPT

A Receipt must be prepared and maintained for each donation or other receipt of $25 or more, except those received by check. A Receipt for cash is maintained as a part of the Statement of Deposit.

An example of a suggested Receipt form is provided on page **34**. Although it is not required that a contributor be provided with a copy of the receipt, it is recommended that a carbon copy or stub receipt form be utilized to provide the contributor with a copy, if one is requested. The receipt form, however, must be designed to contain the information specified in the example on page **34**. See also subsection (1) of Rule 44-3.10(10)-S10220.

It is also recommended, although not required, that a receipt be prepared for each contribution or other receipt, regardless of the amount received from or provided by a person. As noted above, the receipts for contributions can be utilized as the itemized Statement of Deposit.

8. PETTY CASH VOUCHER

A Petty Cash Voucher is prepared as evidence of a withdrawal of money from the petty cash fund. All vouchers must include the amount, date of withdrawal, name of individual spending the money, name of the vendor to whom the money is paid, and purpose of the expenditure.

An example of a suggested Petty Cash Voucher is provided on page **34**. See also "Maintain petty cash fund," page **7**; "Petty Cash," page **20**; and Rule 44-3.10(10)-S10210, subsection (3).

RECOMMENDED SUPPORTING DOCUMENTS

Also provided in this manual are samples of suggested supporting documents that may be maintained as evidence of contributions received and expenditures made. The supporting documents are **NOT** part of the Uniform System for Accounts. The sample supporting documents contained in Appendix B, page **35**, are recommended for your use. They have been completed with examples to show how the information recorded on them can be extracted and placed on the proper campaign finance report forms. It is intended that candidates and committees utilize the recommended supporting documents or design ones that best fill their individual needs. The candidate or committee is to prepare and supply these documents.

A 5" x 8" index card or 8½" x 11" paper can be used to prepare the supporting documents. The strength and easy usage of index cards, however, might make them more suitable. The documents can be commercially printed or prepared by hand.

CONTRIBUTIONS

The recommended supporting documents for the recording of contributions are as follows:

1. Contributors Card.
2. Fund Raising Activity Card.

Contributor Card

When an initial donation (monetary or in-kind) or any other receipt is received, regardless of the amount, from any person (i.e., individual, committee, firm, association, etc.) a Contributor Card should be prepared in the name of that person. The cards should be maintained alphabetically, with one card for each person from whom a contribution or other receipt is received. The card should be designed to contain the full name, complete mailing address, and the occupation and principal place of business, if any, of each person. In addition, it should identify the date, nature (type), and amount of each contribution or other receipt, together with the total-to-date amount received from or provided by that person.

A suggested design for a Contributor Card is provided on page **36.**

Fund Raising Activity Card

Because the law requires an itemized account of proceeds from the sale of tickets and other items, mass collections, and other receipts obtained from a fund raising event, treasurers are advised to maintain a Fund Raising Activity Card similar to the sample provided on page **38.** *(Also, refer to page* **16,** *"Fund Raising.")* The card is utilized to record the date, number of people in attendance, and total proceeds, regardless of $ amount, obtained from a particular fund raising event. It is only used, however, to record the lump sum of those receipts which total less than $25 from any person for the particular event. Donations which total $25 or more from any person for the particular event are recorded on that person's Contributor Card and not included in the amount recorded on the Fund Raising Activity Card.

The Fund Raising Activity Card, therefore, provides the information required to report proceeds from a fund raising event. The information for each event can easily be transferred from the card to Form C-5, Schedule A.

In addition, an itemized list containing the name of each person and the amount donated or provided by the person for the fund raising event must be prepared. It is required to be maintained as a part of the Statement of Deposit *(See page* **11***)*.

DEBTS OWED TO REPORTING CANDIDATE OR COMMITTEE

Records concerning debts owed to, i.e. receivable by, a candidate or committee are maintained as a part of the prescribed Uniform System for Accounts. Refer to page **32,** "Receivable Card" and page **10,** "Accounts Receivable."

EXPENDITURES

The recommended supporting documents for the recording of expenditures is the Expenditure Card.

Expenditure Card

The Expenditure Card is designed not only to record the actual expenditures as they are paid by check, but also to record debts owed by the reporting candidate or committee as they are incurred. A card should be prepared in the name of each person to whom an expenditure is or will be made. It should be prepared at the time the treasurer becomes aware that an expenditure will have to be made or at the time an expenditure is made by check drawn on the campaign account, whichever occurs first. The cards should be filed alphabetically and should be designed to provide the full name, complete mailing address, and the occupation and principal place of business, if any, of each person (i.e. individual, committee, firm, vendor, etc.) to whom an expenditure is made or a debt is owed. In addition, it should provide for the date, nature (purpose), and amount of each expenditure made and debt owed, regardless of the amount, to that person. It should also provide the total-to-date expenditures made to that person, together with the total outstanding balance owed at the end of the reporting period.

A suggested design for an Expenditure Card is provided on page **40.**

DEBTS OWED BY THE REPORTING CANDIDATE OR COMMITTEE

Records concerning debts owed, i.e. payable, by a candidate or committee are maintained as a part of the prescribed Uniform System for Accounts. Refer to page **10.**

SECTION V — RECORD KEEPING

GENERAL

As discussed in Section IV, Accounting System, a treasurer for a candidate or committee is required to maintain detailed records of all donations and other receipts, expenditures, and debts owed to and by a candidate or committee, regardless of the total amount received or expended. Although the only records which must be maintained are those prescribed in the Uniform System for Accounts *(See pages* **9-11***)*, treasurers are urged to also maintain the supporting documents recommended on pages **11-12.** The supporting documents provide an easy method for recording transactions and preparing the campaign finance reports.

AVAILABILITY OF RECORDS

Records maintained by a treasurer must be available for inspection by the treasurer of any opposing candidate or political committee in the same electoral district. They must be available, under reasonable circumstances, before, during, and after the election to which they refer.

UPDATING RECORDS

Records maintained by a treasurer must be kept current within not more than 10 days following a transaction, except that they must be current as of the closing date of books for any reporting period. Refer to "Schedule of Reporting," page **29.**

PRESERVATION OF RECORDS

Accounts and records of a candidate shall be preserved for a period coinciding with the term of office for which the person is a candidate.

Accounts and records of a political committee shall be preserved for a period of 4 years.

CONTRIBUTIONS, ACCOUNTING FOR

As defined by the Campaign Finances Act, the term "contribution" means the receipt of any money or any goods or services which have a value to a candidate or political committee. Therefore, as far as it relates to monetary contributions, the term includes any receipt, whether it is a cash donation, refund, transfer of funds, earmarked, loan, rebate, or any other miscellaneous receipt of money. *(Refer to page* **1** *for definition of Contribution.)*

WHEN MADE

A monetary donation or other receipt is made on the date it is received by the treasurer. An in-kind (non-monetary) contribution is made on the date the consideration, goods, or services are actually received by the candidate or committee.

RECORDING

Each receipt, whether it is a donation, refund, etc. or any other thing of value, must be accounted for in a treasurer's records, regardless of the $ amount or value. Immediately upon the receipt of a contribution, either monetary or in-kind, a treasurer should enter it in the records. The records must identify the amount, date, and nature (type) of each contribution received from or donated by each person and the name of that person.

The above information about contributions may be recorded on a Receipt, if a receipt is prepared for each cash or in-kind donation, refund, miscellaneous receipt, etc., regardless of its $ amount or value; it may be recorded on the Statement of Deposit, if a separate record of in-kind donations is also maintained; or it may be recorded on a Contributor Card prepared in the name of each person from whom any cash or in-kind donation, refund, miscellaneous receipt, etc. is received. It is recommended, however, that it be recorded and maintained on the Contributor Card, for it provides an easy method of accounting for and reporting contributions.

Please, refer to the specific types of contributions discussed on pages **14** through **17** for additional detail and examples on recording of contributions.

RECEIPTS

A Receipt *(see page* **11***)* must be prepared for all contributions of $25 or more, except those received by check. The receipts for monetary contributions must be maintained as a part of the Statement of Deposit *(see page* **11***)*. Although it is not required, it is recommended that a Receipt be prepared for each contribution, regardless of its amount or value.

DEPOSIT

All monetary donations or other receipts must be deposited in an account in the designated campaign depository by the end of the 5th business day following their receipt; however, those which are received immediately before and on

the date for closing of books for a specific reporting period must be deposited by the end of the day for the closing of books. A Statement of Deposit, identifying the name and amount provided by each person in the deposit, must be prepared for each deposit *(see page* **11**).

TYPES OF CONTRIBUTIONS

There are several types of contributions other than the normal monetary donations received from campaign supporters. Therefore, the treasurer must utilize, in the recording of receipts in the records, the following classifications relating to the nature (type) of contributions received. Some receipts may require utilization of more than one of the classifications or additional explanation to fully identify their nature. Each type of receipt is discussed in further detail, together with examples, in the material that follows the classification categories listed below.

Nature (Type) of Contribution	Explanation
Donation (monetary)	Identifies all cash and check donations from an individual donating to the campaign. *See this page for example.*
In-Kind Donation (non-monetary)	Identifies all goods and services (except an individual's volunteer services and services of an individual who is paid by another candidate or committee) which are donated at no cost or at a cost which is less than the fair market value. *See this page for example.*
Transfer-In	Identifies all donations received from another candidate or committee. *See page* **15** *for example.*
Loan	Identifies all proceeds of loans received. *See page* **15** *for example.*
Earmarked	Identifies all donations: 1) which are received with the instruction that they be passed on to or expended on behalf of another candidate or committee, or 2) which are received from another committee or candidate who was instructed by the original contributor to pass them on to your campaign. *See page* **16** *for example.*
Fund Raising	Identifies all cash and in-kind donations received from persons donating for a fund raising event. *See page* **16** *for example.*
Miscellaneous	Identifies all receipts which are not generally considered campaign donations; such as rebates, refunds, etc. *See page* **17** *for example.*

1. Donation (monetary)

Records must identify, regardless of $ amount, the date, nature (i.e., Donation), and amount of each cash or check donation received and the name of the individual donating to the campaign. Such donations count toward the contribution limitation of that individual.

(Note: donations received from another candidate or committee are considered a Transfer-in, see page **15**.*)*

It is recommended that this information be recorded on a Contributor Card. As discussed on page **12**, the treasurer is urged to maintain the card, for it provides an easy method of reporting donations on the campaign finance report forms.

Note, however, that the records need **not** show the date and nature of each check or cash donation received from a person for a fund raising event, so long as the individual donor does not donate a total of $25 or more for the event. Such receipts are recorded in lump sum on the Fund Raising Activity Card *(see pages* **16** *and* **38**). However, each receipt for a fund raising event, regardless of $ amount, is required to be recorded by name and amount on the Statement of Deposit. *(see pages* **11** *and* **33**).

Also note, that a contribution drawn on a joint checking account is considered a contribution from the individual signing the check, unless otherwise indicated at the time the contribution is received by the candidate or committee.

Example 1: To get her campaign going, Sarah donates $500 of her personal funds to her campaign account. Sarah's treasurer prepares a Contributor Card in the name of the candidate and records the date, amount, and nature (i.e., Donation). Refer to page **37**, Contributor Card for Sarah Shields, entry dated 1/1/78.

Example 2: Sarah's treasurer receives a $14 donation from Ann Hill. She, therefore, prepares a Contributor Card and records the date, amount, and nature (i.e., Donation). In addition, she also includes the mailing address occupation, and principal place of business. Refer to page **37**, Contributor Card for Ann Hill, entry dated 5/4/78.

2. In-Kind Donation (non-monetary)

An in-kind donation is anything of value received by your campaign, either goods or services, for which you do not have to pay or for which the amount you pay is less than would be paid in a normal business transaction. The definition of contribution, as found on page **1**, also applies to the definition of in-kind contribution.

Example 1: An individual provides a side of beef for a fund raising event, but charges you no money.

Total value of beef in a normal business transaction	$210
Cost to campaign	0
In-kind contribution	$210

Example 2: The same situation occurs as in example 1, except that the beef supplier charges some money.

Total value of beef in a normal business transaction	$210
Cost to campaign	80
In-kind contribution	$130

Example 3: The forgiveness of a loan or the outstanding balance owed on repayment of a loan, interest on a loan, or any other debt is an in-kind contribution to the campaign by the person forgiving the amount owed.

Example 4: A contributor donates an article of value, namely a letter written by a prominent figure, for use in a campaign to raise money. Since it is nearly impossible to determine a fair market value for the letter, it is only necessary to record the fact that the letter was received. If, however, at a fund raising event, the letter is auctioned, the proceeds are considered and recorded as a contribution by the individual purchasing the letter.

Example 5: Expenditure encouraged to avoid contribution. If a candidate or political committee, or member thereof, advises, counsels, or otherwise knowingly encourages any person to make an expenditure for the purpose of avoiding a direct contribution, or for any other reason, the expenditure by that person is considered an in-kind contribution from that person to the candidate or political committee encouraging the expenditure.

In-kind donations received during a reporting period are also considered expended during that period; however, they need **not** be recorded or reported as expenditures.

Records must indicate, regardless of $ value, the date, nature (i.e., In-kind), complete description, and value of each in-kind donation received and the name of the person donating such goods or services to the campaign. Such in-kind donations, except those received from an affiliated candidate or committee, count toward the contribution limitation of that person. *(An "affiliated" candidate or committee acts jointly with and controls or is controlled by your campaign.)*

Again the treasurer is encouraged to maintain this information on a Contributor Card, for it provides an easy method of reporting in-kind donations on the campaign finance report forms. Refer to page **36.**

The nature of an in-kind donation requires a complete description to fully identify the nature of in-kind goods or services provided.

Example 1: At the request of Sarah, the Active Voters Club places a $7 ad in the newspaper urging support for her. The treasurer for Sarah prepares a Contribution Card in the name of the club, includes the address, and records the date, amount, and nature (i.e., In-kind Donation - advertising). Refer to page **36,** Contributor Card for the club, entry dated 5/20/78.

Example 2: Mike Aldridge who loaned the campaign $200 tells the candidate that the $10 interest on the loan is forgiven. The treasurer makes the follwing entries in her records: 1) on Mike's Contributor Card, which was prepared at the time the loan was received, she enters the date, amount, and nature (i.e., In-kind Donation - interest on loan forgiven); and 2) on his Expenditure Card she also enters the same information because the forgiving of the interest decreases the outstanding balance owed on the repayment of the loan. Refer to Aldridge's Contributor Card, page **36,** entry for 6/15/78 and his Expenditure Card, page **40,** entry also dated 6/15/78.

Example 3: Also refer to page **16,** for example of in-kind donation for fund raising event.

3. Transfer-In

Records must show, regardless of $ amount, the date, nature (i.e., Transfer-in), and amount of each donation received from another candidate or committee. Such transfers-in of donations, except for those received from an affiliated candidate or committee, count toward the contribution limitation. *(An "affiliated" candidate or committee acts jointly with and controls or is controlled by the reporting candidate or committee).*

It is recommended that the above information about transfers-in be recorded on a Contributor Card prepared in the name of the candidate or committee from whom they are received. In addition, if the transfer-in is from an affiliated candidate or committee, the records must note that fact (i.e., Transfer-in, affiliated committee).

Note, that a transfer-in is always received by check, for it is an expenditure and no expenditure may be made by another candidate or committee unless it is by check drawn on the campaign account.

Example 1: Sarah's treasurer receives a $400 donation from the campaign account of the Active Voters Club. She prepares a Contributor Card in the name of the club and records the date, amount, and nature (i.e., Transfer-in). Refer to page **36,** club's Contributor Card, entry dated 3/7/78.

4. Loan

Loans received by a candidate or committee are contributions. The name of the obligor (and the endorser, if any) on a loan is considered the contributor.

Records must show, regardless of $ amount, the name of the lender, the date, nature (i.e., Loan), and amount of each loan received. This information is recorded on a Contributor Card prepared in the name of the person providing the loan. Again, it is urged that the information be recorded on a card, for a loan does count toward a person's contribution limit to the extent of the outstanding balance of the loan.

In addition, when a loan is received, the date, nature (loan), and amount of each loan should be recorded on an Expenditure Card prepared in the name of the person providing the loan. The Expenditure Card should be prepared so that the reporting candidate or committee may report any outstanding debt owed on the loan at the end of each reporting period.

Example 1: Mike Aldridge loans Sarah Shields, candidate, $200 and agrees to charge her $10.00 interest.

The treasurer for Sarah Shields prepares the following records: 1) a Contributor Card in Mike's name and records date, amount, and nature (i.e., Loan), refer to page **36,** entry dated 2/2/78; and 2) an Expenditure Card, accounts payable, in the name of Mike Aldridge and records the date, amount of the loan plus the interest, and nature (i.e., Loan-repayment and Loan-interest), refer to page **40,** Aldridge's Expenditure Card, entry dated 2/2/78.

5. Earmarked

When a person gives a donation to a candidate or committee with the instruction, express or implies, that: 1) it be transferred to another candidate or a committee which is specifically organized to support or oppose a particular candidate or ballot issue, or 2) it be expended on behalf of another candidate, ballot issue, or committee which is specifically organized to support or oppose a particular candidate or ballot issue, the donation is an "earmarked" contribution. Because of their complicated nature, earmarked contributions are discouraged. Refer to Rule 44-3.10(10)-S10300.

Records must show, regardless of $ amount, the name of the original contributor, date, nature (i.e., Earmarked), and amount of each earmarked contribution received. In addition, if the candidate or committee receiving the earmarked contribution is to transfer it to or expend it on behalf of another candidate or committee, the records must also indicate the name and address of the other candidate or committee to whom or on whose behalf it is to be transferred or expended. If the candidate or committee finally receiving the earmarked contribution is the committee or candidate to whom the original contributor intended the earmarked contribution to be transferred, the records must also show the name and address of the intermediary candidate or committee from whom it was transferred.

The above information should be recorded on a Contributor Card prepared in the name of the person originally providing the earmarked contribution. Such contributions count toward the contribution limitation of the person originally providing the earmarked contribution.

In addition, if the candidate or committee receiving an earmarked contribution is to transfer it to or expend it on behalf of another candidate or committee, an Expenditure Card should also be prepared in the name of the other candidate or committee to whom or on whose behalf it is to be transferred or expended. The card should be prepared because the amount of the earmarked contribution which has not been transferred or expended at the end of a reporting period is a debt owed by the reporting candidate or committee and it must be reported on the campaign finance report.

Example 1: Sarah Shields receives a $35 earmarked contribution from Joe Reed which was passed through the campaign account of the Active Voters Club.

The treasurer for Sarah makes the following entries in the records: Prepares a Contributor Card in the name of Joe Reed, the original contributor; records the date, amount, and nature (i.e., Earmarked); and notes the name and address of the Active Voters Club, the intermediary from whom the earmarked contribution was received. Refer to page **37**, Contributor Card for Joe Reed, entry dated 6/2/78.

Example 2: Sarah Shields receives a $15 check donation from Janet Perkins who instructs her to transfer it to George Lockey, another candidate.

The treasurer for Sarah makes the following entries in the records: 1) Prepares a Contributor Card in the name of Janet Perkins; records date, amount, and nature (i.e., Earmarked); and notes the name and address of George Lockey as the candidate to whom the earmarked contribution is to be transferred. Note, that the earmarked amount is included in the total-to-date because it counts toward Janet's contribution limit to Sarah until it is passed on. Refer to page **37**, Janet's Contributor Card, entry dated 5/2/78.

2) Prepares an Expenditure Card, accounts payable, in the name of George Lockey; records date, nature (i.e., Earmarked), and amount to be transferred; and notes the name and address of Janet Perkins, the original contributor. Refer to page **41**, Expenditure Card for George Lockey, entry dated 5/2/78.

6. Fund Raising

Records must indicate the date, number of people in attendance, nature (i.e., Fund Raising), and total proceeds, regardless of $ amount, obtained from all persons who donated a total of less than $25 per person for a particular fund raising event. Donations which total $25 or more, cash and in-kind (non-monetary), from any individual person for a particular event count toward that person's contribution limitation and are recorded on that person's Contributor Card. The nature of such fund raising donations will also require additional explanation in the records to fully identify their nature.

The above information required to be maintained for a fund raising event should be recorded on a Fund Raising Activity Card.

Note, however, that the records must also indicate, regardless of the $ amount, the name and amount provided by each person for a fund raising event. This information must be kept in order to prepare a Statement of Deposit for the deposit of fund raising receipts.

Example 1: Sarah Shields, candidate, holds a fund raising dinner. The various methods she utilizes to gain donations include dinner ticket sales, raffle ticket sales, auction of donated baked goods, and passing the hat.

With the exception of the donations obtained from passing the hat, the treasurer prepares a receipt for each person who donates for the event, regardless of the $ amount donated. From reviewing the receipts, the treasurer notes that Mike Aldridge purchased $25 worth of dinner tickets; Jane Blume donated coffee valued at $40, purchased a dinner ticket at $5, and purchased 3 apple pies for $9; Max Bush purchased $10 worth of dinner tickets and $13 worth of raffle tickets. No other person made more than one purchase and no other person donated more than $25 for the event. The total cash amount donated for the event was $246, plus $26 gained from passing the hat. However, $39 of that amount came from persons who donated $25 or more, cash and in-kind, for the event (Note: Max Bush only donated a total of $23).

The treasurer for Sarah Shields prepares the following records: 1) A Contributor Card in the name of Mike Aldridge and records the date, amount, and nature (i.e., Fund raising - dinner tickets) on the card. Refer to page **36**, Contributor Card for Mike Aldridge, entry dated 5/1/78.

2) A Contributor Card in the name of Jane Blume and, for each donation, records the date, amount, and nature (i.e., Fund raising - in-kind, coffee donated; dinner ticket; and auction). Refer to page **36**, Contributor Card for Jane, entry dated 5/1/78.

3) A Fund Raising Activity Card and records the date, number of people in attendance, and total proceeds obtained from all persons who donated less than $25 each

(i.e., $207) for the event, and total proceeds obtained from passing the hat (i.e., $26). Refer to Fund Raising Activity Card, page **38**, entry dated 5/1/78.

4) Batches the Receipts prepared for each cash donation received for the event and uses them as the Statement of Deposit. Note, if receipts were not prepared, she would prepare a separate list identifying the name and amount donated by each person for the event and use it as the Statement of Deposit, refer to page **33**.

7. Miscellaneous

A miscellaneous receipt is any monetary receipt received by a candidate or committee which is not generally considered a campaign donation. Miscellaneous receipts most often result from some prior expenditure made by the reporting candidate or committee; and as such, they are not considered within the contribution limitations. Examples of miscellaneous receipts include such monetary receipts as refunds, rebates, payments received on debts owed to the reporting candidate or committee by another person, interest earned on a savings account in the campaign depository, interest earned on a loan made by the reporting candidate or committee to another person, a deposit of unused money from the petty cash fund, etc. Miscellaneous contributions do not count toward a person's contribution limitation.

Records must show, regardless of $ amount, the date, nature (i.e., Miscellaneous), and amount of each miscellaneous receipt and the name of the person from whom it is received. The information should be recorded on a Contributor Card prepared in the name of the person from whom the miscellaneous receipt is received.

In addition, because miscellaneous receipts resulting from payments received on debts owed to a reporting candidate or committee affect the accounts receivable of that candidate or committee, each such receipt should also be recorded on a Receivable Card prepared in the name of the person who owes the debt to the reporting candidate or committee. The card will, for campaign finance reporting purposes, provide a record of debts owed to the candidate or committee at the end of a reporting period.

The nature of a miscellaneous receipt will require additional explanation in the records to fully identify its nature (i.e., Misc.-rebate; Misc.-refund; Misc.-interest on loan; Misc.-loan repayment, etc.)

Example 1: Sarah Shields receives $12.50 from the Active Voters Club as partial repayment of the loan made to it.

The treasurer for Sarah makes the following entries in the records: 1) Prepares a Contributor Card in the name of the Active Voters Club and records the date, amount and nature (i.e., Misc. - loan repayment). Note, however, that the amount is not included in the total-to-date received from the Active Voters Club because it does not count toward the contribution limit. Refer to Contributor Card for the club, page **36**, entry dated 6/19/78.

2) Records on the Expenditure Card that was prepared for the Active Voters Club when the loan was initially made, the date, amount, and nature (i.e., Misc. - loan payment received). Note, that the entry is made on the Expenditure Card because it reduces the total-to-date contributed to the club (a loan is a contribution to the extent of the outstanding balance). Refer to Expenditure Card for the club, page **40**, entry dated 6/19/78.

3) Records on the Receivable Card for the club, the date, amount, and nature (i.e., Misc. - loan repayment). The receipt of the payment is recorded on the Receivable Card because it reduces the outstanding balance receivable. Refer to page **39**, entry dated 6/19/78.

Example 2: Sarah Shields receives $50 from U&I Telephone as a return of deposit which was paid at the time of hook-up. The treasurer would prepare the same records and make the same entries as in example 1, above, except that the nature is recorded as "Misc. - refund, security deposit". Refer to the entries dated 6/16/78 on the company's Contributor, Expenditure, and Receivable Cards, pages **38**, **42**, and **39**, respectively.

PROHIBITED CONTRIBUTIONS

The Campaign Finances Act prohibits the receipt of certain contributions, both cash and in-kind (non-monetary things of value). Any prohibited contribution should be refused or immediately returned to the contributor. If there is a problem in determining whether or not a contribution is acceptable, immediately contact the Commissioner of Campaign Finances and Practices.

Anonymous Contribution

Any contribution for which the source of the contribution is undeterminable or the source does not want to be disclosed **cannot** be deposited or used on behalf of a campaign. If the source is known, but does not wish to be disclosed, refuse the contribution.

(Note: See Section 23-4737.)

Contribution in Excess of Limit

Any contribution, cash or in-kind, which is in excess of the contribution limitations established by Section 23-4795 **cannot** be deposited or used on behalf of a campaign. The contribution must be returned to the contributor. Refer to the Contribution Limitation chart on page **18**.

Corporate Contributions

No corporation, profit or non-profit, shall pay or contribute in order to aid, promote, or prevent the nomination or election of any person, or in order to aid or promote the interests, success, or defeat of any political party, organization, or ballot issue. No person shall solicit or receive payment or contributions from a corporation.

(Note: Refer to footnote, page **22**.*)*

Political Party Contribution to Judicial Candidate

A political party may not endorse a judicial candidate.

(Note: See Section 23-47-138.)

CONTRIBUTION LIMITATIONS

The following limitations apply to the total amount that an individual or independent committee may contribute to a candidate or candidate's committee for all elections in a campaign, i.e. primary and general, in which a candidate participates. **Contributions by a candidate to his or her own campaign are not limited.**

From:	Individual[1]	Independent Committee[2]
To Candidates for and Committees Organized on Behalf of:		
Governor-Lt. Gov.	$1,500	$8,000
Other Statewide Offices	750	2,000
P.S.C.	400	1,000
District Court	300	250
Legislature	250	250
City/County	200	200
School/Community College	— — — Unlimited — — —	
Ballot Issue	— — — Unlimited — — —	
Independent Committee[2]	— — — Unlimited — — —	

[1]A contribution from a member of the candidate's family is subject to the contribution limitations placed upon an individual, unless it is a contribution of property held jointly by the candidate and another.

A contribution drawn on a joint checking account is considered a contribution by the individual signing the check, unless otherwise indicated at the time the contribution is received.

(See Rule 44-3.10(10)-S10250.)

[2]Independent Committee—Definition (section 23-4795)
Not organized on behalf of a candidate, or
Not controlled directly or indirectly by a candidate or candidate's committee; and
Does not act jointly with a candidate or candidate's committee in making expenditures or receiving contributions.

Political parties are independent committees.

Because of the contribution limitations, it would be extremely beneficial for the candidate and committee to maintain current individual Contributor and Expenditure Cards. These supporting documents serve two important functions. Firstly, they assist the treasurer in keeping abreast of total contributions from each source and total expenditures which are made in the form of a contribution to another candidate or committee. Secondly, they provide an easy method for completion of the campaign finance reports.

TOTAL-TO-DATE CONTRIBUTIONS, CALCULATING

For the purposes of calculating total-to-date contributions received from a person (i.e., individual, independent committee, candidate, etc.), totals for each person are cumulative for all elections in a campaign (i.e., primary and/or general) in which a candidate or committee participates. Therefore, the period used in calculating such total-to-date contributions from each person is **either from** the date that the first contribution is received **or**, if a candidate or committee has filed a Closing Report for some prior campaign, **from** the closing date of books for that report **through** the date on which a candidate or committee finally closes its books and files a Closing Report for a succeeding campaign. Refer to "Closing Report," page **28.** *(See also Rules 44-3.10(6)-S1070 and 44-3.10(10)-S10185, subsection 2.)*

DEBTS RECEIVABLE, ACCOUNTING FOR

A debt receivable is any miscellaneous receipt which is receivable by the reporting candidate or committee. A debt receivable can only occur if the reporting candidate or committee makes an expenditure to a person which results in that person owing money to the candidate or committee. Therefore, a debt receivable includes any refund, rebate, deposit return, repayment on a loan, etc. which is receivable by the reporting candidate or committee.

WHEN INCURRED

A debt receivable by the reporting candidate or committee is incurred **either:** 1) on the date that the candidate or committee learns that a person to whom an expenditure was previously made owes the candidate or committee as a result of that expenditure (i.e., refund for over payment) **or** 2) on the date that the candidate or committee makes an expenditure to a person which results in that person owing a debt to the candidate or committee (i.e., loan from a candidate's or committee's campaign account to another person; payment of a security deposit which will be refunded, etc.)

RECORDING

Each debt receivable by the reporting candidate or committee must be accounted for in the treasurer's records, regardless of the $ amount receivable. Immediately upon incurring a debt receivable, a treasurer should enter it in the records. The records must identify the full name, the complete mailing address, and if an individual, the occupation and principal place of business of each person from whom money is receivable, together with the amount, date incurred, and nature (type) of each receivable and the total outstanding balance receivable from that person. A debt receivable is recorded on the Receivable Card. Note, that the Uniform System of Accounts requires the utilization of a Receivable Card, see page **10.**

TYPES OF DEBTS RECEIVABLE

The nature (type) of a debt receivable by the reporting candidate or political committee is actually the same as a contribution, in so much as it eventually becomes a receipt when payment on the receivable is received *(refer to discussion on Miscellaneous receipts, page* **17.***)* The nature of a receivable will, therefore, always be recorded as a "Miscellaneous" contribution. Such receipts will, however, require additional explanation in the records to fully identify their nature.

Example 1: The treasurer for Sarah Shields learns that her expenditure to Speedy Print is $8 in excess of the actual printing cost. Speedy Print agrees to refund the $8. The treasurer, therefore, prepares a Receivable Card in the name Speedy Print, enters the date and amount receivable, and records the nature (type) as "Misc.-refund printing". Refer to page **39,** Receivable Card for Speedy Print, entry dated 6/3/78.

Examples 2: For additional examples on recording of debts receivable, see "Operating Expenses," example 3, page **20** and "Loan," example 1, page **21.** Also, "Miscellaneous," examples 1 and 2, page **17.**

EXPENDITURES, ACCOUNTING FOR

As defined by the Campaign Practices Act, the term "expenditure" means any payment, distribution, loan, advance, etc. made by a candidate or political committee.

MUST BE BY CHECK

No expenditure, regardless of $ amount, may be made unless it is by check drawn by the treasurer on the candidate's or committee's campaign account. Expenditures for the filing fee, meals, travel, and lodging, if paid by a candidate, are not required to be paid by check drawn on the candidate's campaign account.

WHEN MADE

An expenditure is made on the date that a check is written. An in-kind expenditure is made on the date that a candidate or committee provides goods or services to **another** candidate or political committee. For further discussion on in-kind expenditures, refer to page **22.**

RECORDING

Each expenditure must be accounted for in the treasurer's records, regardless of the $ amount. Immediately upon issuing a check, a treasurer should enter it in the records. The records must identify the full name, the complete mailing address, and if an individual, the occupation and principal place of business of each person to whom an expenditure is made, together with the amount, date, and nature (purpose) of each expenditure made to that person.

The above information about expenditures may be recorded either in the Check Register or on an Expenditure Card prepared in the name of each person to whom an expenditure is made. It is recommended, however, that it be recorded and maintained on the Expenditure Card, for it provides an easy method of accounting for and reporting contributions.

Please, refer to the specific types of expenditures discussed in the following material for additional detail and examples on recording of expenditures.

TYPES OF EXPENDITURES

Each expenditure which is made must be reported as to its nature (purpose) on the campaign finance reports. Therefore, the treasurer should utilize, in the recording of expenditures, the following classifications relating to the purpose of expenditures made. When recording the nature of expenditures, some will require the utilization of more than one of the classifications or additional explanation to fully identify their purpose.

Nature (Purpose) of Expenditure	Explanation
Promotion	Identifies expenditures, including contracted services and production costs, made in connection with advertising through any media and printing of campaign materials, such as brochures, stationery, buttons, bumper stickers, handbills, pamphlets, letters and other printed materials. *See this page for example.*
Operating Expenses	Identifies expenses for operating, such as staff salaries, reimbursements, professional consultant fees, rent, phone, travel (if not personally paid by the candidate), postage, office supplies, fund raising costs, bank service charges, etc. *See this page for example.*
Petty Cash	Identifies all checks written to provide money for the petty cash fund. *See this page for example.*
Refund	Identifies expenditures made to refund donations to contributors. *See page* **21** *for example.*
Loan	Identifies a loan made to another candidate or committee. *See page* **21** *for example.*
Loan Repayment and Interest	Identifies expenditures made in connection with the repayment of a loan. *See page* **21** *for example.*
Earmarked	Identifies: 1) expenditures made in connection with the distribution of an earmarked contribution, or 2) expenditures made to another candidate or committee as an earmarked contribution. *See page* **21** *for example.*
Transfer-Out	Identifies expenditures, i.e. transfer of funds, that are made as a donation to another candidate or committee. *See page* **22** *for example.*
In-Kind Expenses	Identifies expenditures made for goods and services (except the services of an individual) that are provided to another candidate or committee at no charge or at a charge which is less than the amount paid. *See page* **22** *for example.*

As indicated earlier, the recording of the nature (purpose) of certain expenditures will require the utilization of more than one of the above classifications or additional explanation in order to fully identify their purpose. Examples of those expenditures are, therefore, provided in the following material.

1. Promotion Expenses

Records must show, regardless of $ amount, the name and address of each person to whom promotional expenditures are made, together with the purpose (i.e., promotion), date, and amount of each expenditure to that person. Records will also require additional explanation to fully identify the purpose of such expenditures.

Example 1: Sarah Shields pays $250 to Westcott Advertising for the preparation and printing of her campaign brochures and for the preparation and placement of her newspaper and radio advertisements. The treasurer prepares an Expenditure Card for Westcott and records the purpose (i.e., Promotion-printing $60, advertising $190), date, and amount for each purpose. Refer to page **42,** Expenditure Card for Westcott, entry dated 2/13/78.

2. Operating Expenses

Records must show, regardless of $ amount, the name and address of each person to whom an expenditure is made for operating expenses, together with the purpose (i.e., Operating), date, and amount. Records will also require additional explanation to fully identify the purpose of expenditures made in connection with operations.

Example 1: The treasurer for Sarah Shields pays Speedy Print $16 for printing of tickets for a fund raising event it is planning. The treasurer prepares an Expenditure Card for Speedy Print and records the purpose (i.e., Operating-fund raising, tickets), date, and amount. Refer to page **41,** Expenditure Card for Speedy Print, entry dated 4/10/78.

Example 2: Sarah's treasurer reimburses Pat Mock, a campaign volunteer, for gas expenses incurred in connection with the distribution of campaign posters. She prepares an Expenditure Card in the name of Pat Mock and records the purpose (i.e., Operating-reimbursement, travel), date, and amount. Refer to page **41,** Expenditure Card for Pat, entry dated 5/25/78.

Example 3: Sarah's treasurer pays U&I Telephone a security deposit of $50 to have the campaign phone connected. She makes the following entries in the records:

1) Prepares an Expenditure Card for the phone company and records the purpose (i.e., Operating-security deposit), date, and amount. Refer to page **42,** entry dated 1/16/78.

2) Prepares a Receivable Card in the name of the company and records the purpose (i.e., Misc.-refund, security deposit), date and amount. Note, that the Receivable Card is prepared because the deposit will be refunded. Refer to page **39,** entry dated 1/16/78.

3. Petty Cash

All candidates and committees are allowed to maintain a petty cash fund for use in their campaign. Money to establish and maintain a petty cash fund must be withdrawn from the campaign account by check made payable to petty cash. Statewide candidates and political committees which are specifically organized to support or oppose a particular statewide candidate or ballot issue are allowed to withdraw $100 per week; all other candidates and political committees are allowed to withdraw $20 per week.

Money from the petty cash fund may be expended for office supplies, travel, and other campaign necessities; however, **no** single expenditure may exceed $10 and **no** expenditure may be made for the purchase of time, space, or services from any communications media.

Records concerning expenditures from the petty cash fund must be maintained on a Petty Cash Voucher, see page **11**. The records must identify the date, amount, and individual withdrawing money from the fund. In addition, they must identify the person or vendor to whom the money is paid and the purpose of the expenditure. If available, the records should also include a cash register or vendor receipt. Refer to page **34** for an example of a suggested Petty Cash Voucher form and page **43** for an example of a Petty Cash Expenditure Card.

4. Refund

Records must show, regardless of $ amount, the name and address of each contributor to whom an expenditure is made to refund their original donation. Records must also identify the purpose (i.e., Refund), amount, and date of each refund.

Example 1: Sarah refunds $100 of the original $400 donation (i.e., Transfer-In) from the Active Voters Club.

Sarah's treasurer makes the following entries in her records: 1) Prepares an Expenditure Card for the club and records the purpose (i.e., Refund), date, and amount of the refund. Refer to page **40**, entry dated 6/10/78.

2) Because the refund decreases the total-to-date donated by the club, records the refund on the club's Contributor Card. Refer to page **36**, entry dated 6/10/78.

5. Loan

Records must show, regardless of $ amount, the name and address of each candidate or committee to whom a loan is made, together with the purpose (i.e., Loan), date, and amount.

Example 1: Sarah agrees to loan Active Voters Club $25 at no interest. Her treasurer makes the following entries in her records:

1) Prepares an Expenditure Card for Active Voters Club and records the purpose (i.e., Loan), date, and amount of the loan. Refer to page **40**, entry dated 4/8/78.

2) Because the loan creates a debt receivable, prepares a Receivable Card in the name of the club, enters the date, amount of loan, and the nature (i.e., Misc.-loan repayment). Refer to page **39**, entry dated 4/8/78.

6. Loan Repayment and Interest

Records must show, regardless of $ amount, the name and address of each person to whom an expenditure is made to repay a loan and interest on that loan, together with the purpose (i.e., Loan Repayment and Interest), date, and amount. Records will also require additional explanation to fully identify the purpose of expenditures made in connection with loan repayments and interest.

Example 1: Sarah Shields pays $90 to Mike Aldridge as partial repayment of the loan he made to her.

The treasurer for Sarah makes the following entries: 1) Records on the Expenditure Card for Mike the purpose (i.e., Loan Repayment), date, and amount of the repayment. Note, that the repayment decreases the amount of the outstanding balance payable on the Expenditure Card. Refer to page **40**, entry dated 6/9/78.

2) Because the loan repayment decreases the total-to-date amount contributed to Sarah, records the repayment on Mike's Contributor Card. Refer to page **36**, entry dated 6/9/78.

7. Earmarked

When a candidate or committee makes an expenditure to another candidate or committee and instructs that candidate or committee to transfer it to or expend it on behalf of **another** candidate, ballot issue, or committee which is specifically organized to support or oppose a particular candidate or ballot issue, the expenditure is "Earmarked"; as such, it is subject to the contribution limitations. Likewise, when a candidate or committee receives money with the instruction that it be transferred to or expended on behalf of another candidate or committee, the expenditure to comply with those instructions is an "Earmarked" expenditure. Because of their complicated nature, the utilization of earmarked expenditures is discouraged.

The records must identify, regardless of $ amount, the name and address of each candidate or committee to whom or on whose behalf an earmarked expenditure is made, together with the purpose (i.e., Earmarked), date, and amount. In addition, if the earmarked expenditure is one which is to be expended on behalf of another candidate or committee rather than transferred to another candidate or committee, the records must also identify the name and address of the person (i.e., firm, vendor, business, etc.) to whom the expenditure is made and the purpose of the expenditure (i.e., Earmarked-promotion, printing). If, on the other hand, the reporting candidate or committee is making an earmarked expenditure in the form of a donation to another candidate or committee with the instruction that they transfer it to or expend it on behalf of a 3rd candidate or committee, the records must identify the name and address of the 3rd candidate or committee to whom or on whose behalf the earmarked expenditure is ultimately intended.

Example 1: Sarah Shields, candidate, makes a $15 earmarked expenditure to George Lockey, another candidate, in order to transfer the $15 earmarked contribution received from Janet Perkins who instructed that it be transferred to him.

The treasurer for Sarah makes the following entries in her records: 1) Records on the Expenditure Card for George Lockey, which was prepared at the time the earmarked contribution was received because it created a debt payable *(see example 2, page* **16***)*, the date, amount, and purpose (i.e., Earmarked). Note, that earmarked expenditure to the club reduces the amount payable; it does not, however, increase the total-to-date expenditures, for the expenditure is only to pass on the earmarked contribution of Janet Perkins. Refer to Expenditure Card for George Lockey, page **41**, entry dated 5/21/78.

2) Records on the Contributor Card for Janet the date, amount, and nature (i.e., Earmarked, passed on). Note, that the transaction is recorded on Janet's Contributor Card to reduce the total-to-date received from her. Refer to Contributor Card for Janet, page **37**, entry dated 5/21/78.

Example 2: Sarah makes a $30 expenditure to Concerned Citizens Club with instructions that $20 of the amount is earmarked and is to be transferred by the Concerned Citizens Club to George Lockey, a candidate. The balance of $10 is a donation from her to Concerned Citizens Club.

Sarah's treasurer makes the following entries in her records: 1) Prepares an Expenditure Card in the name of Concerned Citizens Club, records the purpose (i.e., Transfer-Out), date, and amount ($10), together with a notation to see Lockey's Expenditure Card for $20 earmarked amount. Note, that the card does not include the $20 earmarked amount, because it does not count toward the contribution limit to Concerned Citizens Club, but rather toward that of George Lockey. Refer to page **40**, club's Expenditure Card, entry dated 6/12/78.

2) Prepares an Expenditure Card in the name of George Lockey, records the purpose (i.e., Earmarked), date, and amount ($20), together with a notation that the earmarked expenditure is made via the Concerned Citizens Club, including its address. Refer to page **41**, Lockey's Expenditure Card, entry dated 6/12/78.

8. Transfer-Out

Any expenditure that is made as a contribution or donation to another candidate or committee is a "Transfer-out". Such transfers-out of donations, except those made to an affiliated candidate or committee, count toward the contribution limitation to that candidate or committee. *(An "affiliated" candidate or committee acts jointly with and controls or is controlled by the reporting candidate or committee.)*

Records must show, regardless of $ amount, the name and address of each candidate or committee to whom a transfer of funds is made, including the purpose (i.e., Transfer-Out), amount, and date of each transfer. In addition, if the transfer-out is a donation to an affiliated candidate or committee, the records must note that fact (i.e., Transfer-out, affiliated committee).

Example 1: Refer to "Earmarked," example 2, above.

9. In-Kind Expenditure

Any goods or services **provided to** another candidate or committee at no charge or at a charge which is less than the amount your campaign had to pay for the goods or services is an "In-kind" expenditure. In addition, any debt which is owed to your campaign (account receivable) which you forgive is also an in-kind expenditure. In-kind expenditures, however, do not include expenditures by a candidate or committee for the salary of an individual whose personal services are rendered to another candidate or committee.

If your campaign makes an in-kind expenditure, the candidate or committee receiving the goods or services is receiving an in-kind contribution from you. Such expenditures are, therefore, subject to the contribution limitations to that candidate or committee, unless it is an affiliated candidate or committee. *(An affiliated candidate or committee acts jointly with and controls or is controlled by your campaign.)*

Records must identify, regardless of $ amount, the name and address of each candidate or committee to whom an in-kind expenditure is made, together with the purpose (i.e., In-kind-promotion, printing, etc.), date and amount.

Example 1: Sarah agrees to pay $25 for postage utilized on the campaign materials of George Lockey, candidate. George is not charged anything for the postage. The $25 is, therefore, an in-kind expenditure. Sarah's treasurer makes the following entries in the records: 1) Because the actual expenditure is made by check payable to the U.S. Postmaster, prepares an Expenditure Card for the Postmaster and records the purpose (i.e., Operating-postage), date, and amount. Refer to Expenditure Card for Postmaster, page **42**, entry dated 5/22/78.

2) In addition, prepares an Expenditure Card in the name of George Lockey and records the purpose (i.e., In-kind - Operating, postage), date, and amount. Refer to page **41**, Expenditure Card for Lockey, entry dated 5/22/78.

PROHIBITED EXPENDITURES

Anonymous Expenditures

No candidate or committee may make an expenditure in any name other than that of their own; however, an expenditure that is made to transfer or expend a contribution which is received with the instruction, express or implied, that all or part of it be transferred to or expended on behalf of another candidate or committee (i.e., Earmarked) must be expended in the name of the person who, in truth, supplies the money, i.e., the original contributor.

(Note: See Section 23-4737 and Rule 44-3.10(10)-S10300.)

Expenditure in Excess of Contribution Limit

A candidate or committee may not make an expenditure in the form of a contribution to another candidate or candidate's committee which is in excess of the contribution limitation established by section 23-4795 *(see page* **18***)*. Expenditures which count toward the limit are expenditures made in the form of transfers-out of donations, earmarked contributions, loans, and in-kind contributions to another candidate or a committee which is specifically organized to support oroppose a particular candidate. Earmarked expenditures are only included, however, if the reporting candidate or committee is the original source and not a pass-through or conduit for someone else's earmarked contribution.

Corporate Expenditures

No corporation (profit or non-profit), bank, insurance, etc. may make an expenditure in order to aid, promote, or prevent the nomination or election of any person or in order to aid or promote the interests, success, or defeat of any political party, organization, or ballot issue.[1]

Political Party Expenditure to Judicial Candidate

A political party may not endorse a judicial candidate. An expenditure to or on behalf of a judicial candidate constitutes endorsement.

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[1]Section 23-4744, insofar as it prohibits corporations from making an expenditure with respect to ballot issues, was held unconstitutional by the United States District Court in the case of **C&C Plywood v. Hanson.** Appeal of that decision is currently pending in the Ninth Circuit Court of Appeals. Pending the outcome of the appeal, the corporate expenditure prohibition as it relates to ballot issues is, therefore, unenforceable. However, until the constitutionality of the prohibition is finally resolved, the Commissioner neither encourages nor discourages corporate participation in ballot issue campaigns. Any inquiries concerning the status of the case should be directed to the Commissioner.

EXPENDITURE LIMITATION

There is no limitation on the over-all total that a candidate or political committee may expend. The only limitations that exist are those on expenditures which a candidate or committee makes in the form of a donation to another candidate or candidate's committee *(see page* **22***)*. As far as the total overall expenditures are concerned, a candidate or committee is, therefore, only limited to the total over-all contributions received.

TOTAL-TO-DATE EXPENDITURES, CALCULATING

For the purposes of calculating total-to-date expenditures made to a person (i.e., individual, firm, committee, candidate, etc.), totals are cumulative for all elections in a campaign (i.e., primary and/or general) in which a candidate or committee participates. Therefore, the period used in calculating such total-to-date expenditures to each person is **either from** the date of the first expenditure **or,** if a candidate or committee has filed a Closing Report for some prior campaign, **from** the closing date of books for that report **through** the date on which a candidate or committee finally closes its books and files a Closing Report for a succeeding campaign. Refer to "Closing Report," page **28.**

DEBTS PAYABLE, ACCOUNTING FOR

A debt payable is any amount which is owed by the reporting candidate or committee to a person; i.e., firm, business, vendor, individual, or other candiate or committee.

WHEN INCURRED

A debt payable is incurred on the date that a contract or agreement is entered into by a candidate or committee to pay another person for goods or services rendered by that person.

RECORDING

Each debt payable must be accounted for in the treasurer's records, regardless of the $ amount owed. Immediately upon incurring a debt payable, a treasurer should enter it in the records. The records must identify the full name and complete mailing address (including the occupation and principal place of business if the debt is owed to an individual) of each person to whom money is owed, together with the purpose, date incurred, and amount of each debt owed to that person. A debt payable may be recorded on an Expenditure Card if one is utilized, otherwise it is recorded on a Payable Card. Note, that the Uniform System of Accounts requires the utilization of a Payable Card if the recommended supporting document (i.e., the Expenditure Card) is not maintained, see page **10.** Refer also to "Debts Payable," page **26.**

TYPES OF DEBTS PAYABLE

The nature (purpose) of a debt owed is actually the same as that of an expenditure, in so much as it actually becomes one when it is paid by check drawn on the campaign account. Because of that, the classification used to identify the purpose of debts owed are the same as those utilized to identify the purpose of various expenditures. Refer to the classifications of the various types of expenditures on page **20.**

When recording the purpose of debts owed, some will require the utilization of more than one of the classifications or additional explanations to fully identify their purpose. Note, that in the following examples, the Expenditure Card is utilized to record debts owed. If the treasurer does not utilize the recommended Expenditure Card, a Payable Card must be used.

Example 1: Sarah orders copies of a portrait of the president for auction at a fund raising event. The order is placed with Speedy Print at a quoted estimate of $92, which is payable on delivery. The treasurer, therefore, prepares an Expenditure Card (payable) in the name of Speedy Print, enters the date the fliers are ordered, enters the amount and notes that it is an estimate, and identifies the purpose (i.e., Operating-fund raising, printing). Refer to page **41,** Expenditure Card for Speedy Print, entry dated 4/22/78.

Example 2: Also, refer to "Loan," example 1, page **15** and "Earmarked," example 2, page **16.**

SECTION VI — PREPARATION OF REPORTS

WHEN REPORT

Candidates and political committees which specifically organize to support or oppose a particular candidate or ballot issue must file all pre- and post-election campaign finance reports for each election in which they participate. A report must be filed for each reporting period, even if no contributions are received, expenditures made, or debts (receivable or payable) incurred. The filing date for campaign finance reports depends upon the level of election at which they participate. Refer to page **28-30**, "Schedule of Reporting."

Political committees which are not organized or do not exist for the specific purpose of supporting or opposing a certain candidate (i.e., political party committees, incidental committees, and other committees which determine at each election which candidates or ballot issues to support or oppose), file campaign finance reports for each election in which they participate. The reports are filed on the schedule provided for the state-district level of reporting. The number of reports required and the filing date for reports depend upon the date on which an expenditure is actually made to influence an election. Refer to page **29**, "Schedule of Reporting, State-District."

REPORT FORMS USED

Candidates and political committees must file reports on the forms supplied by the Commissioner. Forms are available from the Commissioner and the clerk and recorder in each county.

The pre- and post-election campaign finance reports of contributions received, expenditures made, and debts (receivable and payable) are filed on Form C-5.

Reports of last minute contributions (i.e., 24 hour periodic pre-election reports) are filed on Form C-6. Candidates and political committees reporting on the schedule provided for statewide elections file the report if they receive $500 or more between the 10th day before and day of the election in which they participate. All other candidates and political committees file the report if they receive $100 or more between the 15th day before and the day of the election in which they participate.

WHAT MUST BE REPORTED— FILING FORM C-5

Each campaign finance report is prepared to disclose only those transactions which occur during the reporting period for which a report is prepared. Each contribution received and each expenditure made during the reporting period and the balance of each debt receivable or payable at the end of a reporting period must be reported.

CONTRIBUTIONS— Schedule A of Form C-5

Each contribution received during the reporting period for which a report is being prepared must be reported within one of the following categories:

1. Candidate's Personal Funds
2. Small Donations, Unitemized
3. Itemized Donations and Other Receipts

Candidate's Personal Funds

The nature (type), date[1], and amount of each cash and in-kind contribution from a candidate to his or her campaign account during the reporting period must be reported, regardless of the $ amount of each, together with the total-to-date[2] amount received from the candidate. The reporting of in-kind contributions must include a complete description of the goods provided in-kind, together with the date. Refer to Sarah Shields' Contributor Card, page **37** and Form C-5, Schedule A, Item 1, Candidate's Personal Funds, page **50.**

Small Donations, Unitemized

Donations which total less than $25, cash and in-kind combined, from any one person during the reporting period are reported as part of the total amount of small donations received during the period. Donations received for a fund raising event are not included in unitemized donations.

> **Example 1:** During a reporting period an individual donates $5 in cash and also donates 3 gallons of paint valued at $15; a second individual donates $24.99; a third individual donates three times during the period, for a total of $26. Only the donations from the first and second individuals would be unitemized, making the total unitemized for the period $29.99 cash and $15 in-kind. Note, that in-kind donations from a person who donates less than a total of $25 during the period do not have to be accompanied with a complete description.

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[1]Date must be included for loans only.

[2]See "Total-to-Date," page **18.**

Itemized Receipts

The following receipts must be itemized on Form C-5, Schedule A. They must be identified by date[1] and amount, full name and complete mailing address and, if an individual, occupation and principal place of business, together with the total-to-date[2] amount received from the same person. When any one or more of the following receipts (i.e., items 1 through 6) is received from the same person during a reporting period, each receipt, in whatever $ amount, from that person must be fully itemized, as described above.

1. Donations

a. Cash

If a cash donation, when added to all other cash and in-kind donations, from the same individual during the reporting period, equals $25 or more, it must be fully itemized on Form C-5, Schedule A. See page **36,** Contributor Card for Jane Blume.

b. In-Kind (non-monetary)

If an in-kind contribution, when added to all other in-kind and cash donations from the same individual during the reporting period, equals $25 or more, it must be fully itemized on Form C-5, Schedule A. When an in-kind donation is itemized it must be identified as "in-kind" and include a complete description of the goods or services received. See also "In-kind Donations," page **14** and page **36,** Contributor Card for Jane Blume.

2. Transfer-In[1]

All transfers of funds from another candidate or committee, regardless of amount, must be itemized on Form C-5, Schedule A, together with all other receipts, regardless of their amount, from that candidate or committee during the period. See also "Transfer-In," page **15;** page **36,** Contributor Card for Active Voters Club; and page **50,** entry for Active Voters Club on Schedule A of Form C-5.

3. Loan[1]

Each loan, in whatever amount, received from a person during the reporting period must be itemized on Form C-5, Schedule A, together with all other receipts, regardless of their amount, from that person during the reporting period. The name and address of any endorser on a loan must also be included. Refer to page **36,** Contributor Card for Aldridge, and page **50,** entry for Mike Aldridge on Schedule A of Form C-5.

4. Earmarked[1]

When a candidate or committee receives an earmarked contribution, regardless of amount, it must be itemized on Form C-5, Schedule A, together with all other receipts, in whatever amount, received during the period from the person providing an earmarked contribution. Earmarked contributions are reported in the name of the original contributor. In addition, if the earmarked contribution is received through an intermediary candidate or committee, the name and address of that intermediary candidate or committee must also be reported; or if the candidate or committee receiving an earmarked contribution is the conduit or intermediary, the name and address of the candidate or committee to whom it is to be passed must be reported. See also "Earmarked," page **16;** page **37,** Contributor Card for Perkins; and page **50,** entry for Janet Perkins on Schedule A of Form C-5.

[1]The date received must be reported for transfers-in, loans, and earmarked contributions.

[2]See "Total-to-Date," page **18.**

5. Fund Raising

Proceeds for a fund raising event are itemized on Schedule A of Form C-5 by reporting the total, regardless of amount, from all persons donating a total of less than $25 for the event. Proceeds from such an event must be identified by number of people in attendance, date of event, and total amount received. Each event is individually itemized on the schedule.

Note, that each person who donates a total of $25 or more for a particular event is individually itemized[3] on Schedule A and that such amounts are **not** included in the total proceeds itemized for that event. See also "Fund Raising," page **16** and page **50,** entries for Fund Raising on Schedule A of Form C-5.

6. Miscellaneous

Miscellaneous receipts, in whatever amount, are itemized on Schedule A of Form C-5, together with all other receipts, regardless of their amount, from a person providing a miscellaneous receipt during the period. Miscellaneous receipts include such monetary receipts as refunds, rebates, interest, payments on debts receivable, etc. See also "Miscellaneous," page **17** and page **53,** entries for Active Voters Club and U&I Telephone on Schedule A of Form C-5.

DEBTS RECEIVABLE—Schedule B of Form C-5

Each debt receivable, regardless of amount must be itemized on Schedule B of Form C-5. Debts receivable must be identified by full name and complete mailing address and, if an individual, occupation and principal place of business of each person from whom a debt is receivable, together with the nature (type)[4], date, and outstanding balance of each receivable from each person at the end of the reporting period. If the exact amount of a debt receivable is not known, an estimate must be reported.

Note that a single entry is made on Schedule B of Form C-5 for each person from whom a debt is receivable and that each debt receivable from that person at the end of the period is combined into the single entry. Refer to Schedule B of Form C-5, pages **51** and **54.**

See also "Accounts Receivable," page **10** and "Debts Receivable, Accounting for," page **19.**

EXPENDITURES—Schedule C of Form C-5

Each expenditure, regardless of amount, made during the reporting period for which a report is prepared must be itemized on Schedule C of Form C-5. Expenditures must be identified by full name and complete mailing address and, if an individual, occupation and principal place of business of each person to whom an expenditure is made during the period, together with the purpose[5], date and amount of each expenditure and the total-to-date[6] paid to that person.

Note, that a single entry is made on Schedule C of Form C-5 for each person to whom an expenditure is made and that each expenditure to that person during the period is combined into the single entry. Refer to page **51** and **54,** Schedule C of Form C-5.

See also "Expenditures, Accounting for," page **19.**

[3]Together with the date.

[4]See also "Types of Debts Receivable," page **19.**

[5]See also, "Types of Expenditures," page **19.**

[6]See also "Total-to-Date," page **23.**

DEBTS PAYABLE—Schedule D of Form C-5

Each debt payable, regardless of amount, must be itemized on Schedule D of Form C-5. Debts payable must be identified by full name and complete mailing address and, if an individual, occupation and principal place of business of each person to whom a debt is owed, together with the purpose[1], date, and outstanding balance of each debt owed to that person at the end of the reporting period. If the exact amount of a debt is not known, an estimate must be reported.

Note, that a single entry is made on Schedule D of Form C-5 for each person to whom a debt is owed and that each debt owed to that person at the end of the period is combined into the single entry. Refer to Schedule D of Form C-5, pages **52** and **55.**

See also "Accounts Payable," page **10** and "Debts Payable, Accounting for," page **23.**

CORRECTIONS TO CONTRIBUTIONS AND EXPENDITURES PREVIOUSLY REPORTED—Schedule E of Form C-5

Schedule E of Form C-5 is used to correct any erroneous or incomplete information submitted on a report for any previous reporting period. Corrections to prior reports must be itemized by fully identifying the date and schedule on which the erroneous or incomplete information was originally reported and the item number or name of the person under which it was reported, together with a detailed explanation of the correction.

If the correction involves an increase or decrease in the bank balance, the balance entered under Item #1 of Schedule F to Form C-5, "Cash In Bank - surplus (deficit) balance previous report," should be adjusted to reflect the amount of the increase or decrease resulting from the correction.

Note, however, that $ amounts previously reported in error for Debts Receivable (Schedule B) and Debts Payable (Schedule D) are **not** included in any adjustments to the bank balance.

WHAT MUST BE REPORTED—INCIDENTAL POLITICAL COMMITTEES

Except as provided below, a political committee which is classified by the Commissioner as an incidental political committee must comply with all requirements for the reporting of contributions and expenditures:

1. If the incidental committee is one that has, as its principal source of income, a uniform charge to individual members, such as dues or fees, it need not report the individual source of the funds unless the amount allocated for political purposes is in excess of $25 per member.

Example:

1. Would not have to report names of members as contributors:

200 members × $30 per member = $6,000
$4,000 allocated to politically related expenditures
$4,000 ÷ 200 members = $20 per member.

2. Would have to report names of members as contributors:

200 members × $30 per member = $6,000 total budget
$5,000 allocated to politically related expenditures
$5,000 ÷ 200 members = $25 per member.

2. If the incidental committee charges dues, fees, or subscriptions on a varying scale from each member, and the percentage of the total amount of the total budget allocated for political purposes is in excess of $25 per member, the individual source of the contribution must be reported.

Example:

1. Report each individual member whose dues, fees, etc., are in excess of $25; or

2. Report names of members as contributors if total amount of budget for politically related expenditures exceeds $25 per member.

a. Would not report names of individual members:

50 members at $10 per member = $ 500
50 members at $25 per member = $1,250
20 members at $40 per member = $ 800
$2,550 total fees

$1,000 allocated to politically related expenditures
$1,000 ÷ 2,550 = 39% of budget allocated to politically related expenditures.

39% × $10 = $ 3.90 per member
39% × $25 = $ 9.75 per member
39% × $40 = $15.60 per member

b. Would report names of certain individual members: Using same fee schedule and total budget as above, except allocating $2,000 for politically related expenditures.

$2,000 ÷ 2,550 = 78%

78% × $10 = $ 7.80 per member
78% × $25 = $19.50 per member
78% × $40 = $31.20 per member

3. If the incidental committee is a firm, partnership, or other business entity, it need not report the individual source of the funds so long as they were not gained, expressly or implicitly, for the purpose of being used, directly or indirectly, to influence an election. The source shall be considered and reported as the general treasury funds of the firm, partnership, or other business entity.

4. Contributions and expenditures do not include amounts allocated to a nonpartisan activity which is designated to educate or to encourage individuals to register to vote, or to vote, and which do not favor any particular candidate, party, issue, or political committee.

(Note: See Rule 44-3.10(10)-S10170.)

[1]See "Types of Debts Payable," page **23.**

SECTION VII — FILING OF REPORTS

WHO REPORTS

Each candidate and political committee, except as provided below, must file reports disclosing the source and disposition of all receipts, expenditures, and debts owed to and by the candidate or committee. The following candidates and committees are **not** required to file the campaign financial reports:

1. Candidates and political committees participating only in county, municipal, school, and community college district elections, if they do not receive total contributions or make total expenditures in excess of $500 for all elections in a campaign in which they participate;
2. Candidates and political committees participating only in school district elections if the school district is a: (a) first-class district located in a county having a population less than 15,000; (b) a second- or third-class district; or (c) a county high school district having a student enrollment of less than 2,000.
3. Candidates for county precinct committeeman.
4. Candidates and political committees participating only in special local district elections; such as, soil, water, hospital, irrigation, drainage, fire, grazing, cemetery, etc.

WHERE REPORTS ARE FILED

CANDIDATES file with the Commissioner of Campaign Finances and Practices **and** the clerk and recorder of the county in which the candidate resides; **except** that candidates for district court judge file with the clerk and recorder of the county in which the election is held or, if the election is held in more than one county, with the clerk and recorder at the county seat having the greatest population.

POLITICAL COMMITTEES file with the Commissioner of Campaign Finances and Practices **and** the clerk and recorder of the county in which the committee has its headquarters.

WHAT REPORTS ARE FILED

INITIAL REPORT

An initial report is the first campaign finance report that is required to be filed for the first election in a campaign (i.e., either a primary or a general) in which a candidate or political committee participates. A report is filed as an initial report if it is: 1) the first ever filed, or 2) the first filed after a candidate or committee files a "Closing" report for some prior campaign.

A candidate's initial report is the first pre-election report that is required to be filed before an election at which the candidate's name first appears on a ballot. A political committee's initial report, however, depends upon the purpose for which it organizes or exists.

If a committee is one which specifically organizes to support or oppose a certain candidate or ballot issue in a specific campaign, its initial report is the first pre-election report that is required to be filed before an election at which the candidate's name or ballot issue first appears on a ballot. If, on the other hand, a committee is one which is not specifically organized or does not specifically exist to support or oppose a particular candidate or ballot issue in a specific campaign (i.e., an incidental committee or an independent committee of continuing existence, such as a political party committee, which determines which candidates and ballot issues it will support or oppose in each election), its initial report is the first pre- or post-election report that is due immediately following the date that it actually makes an expenditure to influence an election in a campaign. Its initial report is, therefore, dependent upon the making of an expenditure to support or oppose a candidate or ballot issue.

Period Covered

The reporting period covered by a candidate's or committee's initial report is either: 1) **from** the date that the first contribution is received or a candidate or political committee gives consent for any other person to make an expenditure, whichever occurs first, **through** the prescribed closing date of books for the first report that is required to be filed for the first election in a campaign in which a candidate or committee participates; or 2) if a candidate or committee filed a "Closing" report for some prior campaign and carries a balance forward from that campaign into the new campaign, **from** the closing date of books for the "Closing" report of the prior campaign **through** the prescribed closing date of books for the first report that is required to be filed for the first election in the new campaign in which a candidate or committee participates. The initial report must include those transactions occurring on the closing date of books for the report.

Closing Date of Books and Filing Date

The prescribed closing date of books for an initial report is 5 days before that report is required to be filed. The date on which it is filed depends upon the level of election at which a candidate or committee participates. Refer to pages **28-30**, "Schedule of Reporting - candidates and political committees."

PERIODIC REPORT

A periodic report is any pre- or post-election campaign finance report that is required to be filed between the time that a candidate or committee files an "Initial" report and the time that a candidate or committee files a "Closing" report.

Period Covered

The reporting period covered by a periodic report is **from** the closing date of books for the most recently filed report **through** the closing date of books for the next pre- or post-election periodic report that has to be filed. Each periodic report must include those transactions occurring on the closing date of books for the report.

Closing Date of Books and Filing Date

The prescribed closing date of books for a periodic report is 5 days before it is required to be filed. The date on which it is filed depends upon the level of election at which the candidate or committee participates. Refer to pages **29-30,** "Schedule of Reporting - candidates and political committees."

24 HOUR PERIODIC PRE-ELECTION REPORT (Last Minute Contributions)

If a candidate or political committee filing reports under the schedule provided for the **statewide** level receives a contribution of $500 or more[1], or a candidate or political committee filing reports under the schedule provided for the **state-district** level receives a contribution of $100 or more[1] between the closing date of books for the last pre-election report and the date of the election, the campaign treasurer must report it. The contribution is reported on Form C-6 (see page **56**) by delivery to the Commissioner and the county clerk and recorder or by certified mail within 24 hours after its receipt; and it is again reported on the post-election campaign finance report. It is reported on that report as an itemized contribution on Schedule A of Form C-5.

Period Covered

For a candidate or committee reporting under the **statewide** schedule, the reporting period covered by the 24 hour periodic pre-election report is from the 10th day before the election through the day before the election; for those reporting under the **state-district** schedule, it is from the 15th day before the election through the day before the election. Refer to pages **29-30,** "Schedule of Reporting - candidates and political committees."

CLOSING REPORT

The closing report is the last report that a candidate or political committee is required to file.

Candidates and political committees filing reports under the schedule provided for **statewide** elections shall file a closing report when there is a $0 balance in the campaign account, there are no outstanding debts (receivable or payable), and there will be no additional contributions or expenditures received or made which relate to the election participated in. However, if the election is a primary election and the candidate or committee will participate in the general, a closing report may **not** be filed until after the general.

Candidates and political committees filing reports under the schedule provided for the **state-district** level of reporting shall file a closing report when there are no outstanding debts (receivable or payable) and there will be no additional contributions or expenditures received or made which relate to the election participated in. Such candidates and political committees may, therefore, file a closing report even though a balance is maintained in the campaign account. However, if the election was a primary election and the candidate or committee will participate in the general, a closing erport may **not** be filed until after the general.

Period Covered

The reporting period covered by the closing report is **from** the closing date of books for the most recently filed report **through** the date the conditions for the filing of a closing report are finally met. Refer to the above material and page **29,** "Schedule of Reporting - candidates and political committees."

Closing Date of Books and Filing Date

The closing date of books and the filing date for a closing report is the same as the date on which the conditions for the filing of a closing report are met. The conditions for the filing of a closing report depend upon the level of election at which the candidate or committee participates. Refer to above material.

[1]Only reported if the contribution is from a single source.

WHEN REPORTS ARE FILED

SCHEDULE OF REPORTING—CANDIDATES AND POLITICAL COMMITTEES

Note: A political committee supporting or opposing candidates and/or ballot issues on more than one level at an election and a political committee (i.e., independent) which does not specifically organize or exist to support or oppose any particular statewide or state-district candidate or ballot issue shall report under the schedule provided for the state-district level of reporting. See page **29.**

STATEWIDE	Type of Report	Closing Date of Books	Report Due[1]	Filing Form
(candidates for state office & political committee which specifically organize to support or oppose such a statewide candidate and/or ballot issue)	Initial	March 5th of election year	March 10th	C-5
	Periodic pre-election[3] [5] [6]	20th day before each election	15th day	C-5
	Periodic pre-election[3] [5] [6]	10th day before each election	5th day	C-5
	Periodic pre-election[3] [6]	24 hours after receiving a contribution of $500 or more, if received between 10th day before and day of election.		C-6
	Periodic post-election[3] [4] [6]	15th day after each election	20th day	C-5
	Periodic[4]	Sept. 5th of election year	Sept. 10th	C-5
	Periodic[4]	March 5th and Sept. 5th of each year after an election until a closing report is filed.	March 10th and Sept. 10th	C-5
	Closing[7]	Date books and accounts finally closed for all elections in a campaign in which participated.		C-5

STATE DISTRICT	Type of Report	Closing Date of Books	Report Due[1]	Filing Form
(candidates for legislature, district court, & public service commission & political committees which specifically organize to support or oppose such a candidate; political committees which support or oppose candidates and/or ballot issues on more than 1 level at an election; & independent political committees[8])	Initial[2] pre-election[3] [5] [6]	15th day before each election	10th day	C-5
	Periodic pre-election[3] [6]	24 hours after receiving a contribution of $100 or more, if received between 15th day before and day of election.		C-6
	Periodic post-election[3] [4] [6]	15th day after each election	20th day	C-5
	Closing[7]	Date books finally closed for all elections in a campaign in which participated.		C-5

LOCAL

(candidates for county, municipal, school[9], & community college district office & political committees which only support or oppose candidates and/or ballot issues in such jurisdictions)

Local candidates and political committees need **not** file campaign finance reports if total campaign contributions or expenditures for all elections in a campaign in which they participate do not exceed $500. (See footnote 10.)

Candidates and political committees who exceed $500 are required to file the campaign finance reports specified for the state-district schedule of reporting (see above).

Footnotes on page 30.

[1]If reports are mailed, they must be mailed before 5:00 p.m. 3 days before they are due. Example: Initial report due March 10th would have to be mailed before 5:00 p.m. on March 7th.

[2]If a political committee is one which does not specifically organize or exist to support or oppose any certain candidate or ballot issue in a specific campaign (i.e., it is an incidental committee or an independent committee of continuing existence, such as a political party committee, which determines which candidates and ballot issues it will support or oppose in each election), its "Initial" report is not filed until it actually makes an expenditure to support or oppose a candidate or ballot issue. Its "Initial" report is filed on the due date for the pre- or post-election report that is due immediately following the date the actual expenditure is made. Refer to page 62, "Initial Report."

[3]Candidates whose names do not appear on the primary election ballot and political committees which do not participate in the primary election do not file pre- and post-election reports.

[4]May be filed as a "Closing" report. See footnote #7.

[5]If a candidate's name does not appear on the primary ballot but appears on the general or if a political committee does not participate in the primary but participates in the general, the pre-general election report is filed as an "Initial" report, unless the candidate or committee is filing on the statewide schedule and the March 5th or September 10th report is filed as an Initial. (Political committees reporting on the state-district schedule also refer to footnote #2.)

[6]Candidates losing in the primary and political committees not participating in the general do not file pre- and post-general election reports.

[7]A "Closing" report shall be filed after an election when the following conditions are met by a:

Statewide or State-district Candidate

1. when the candidate's name appears on the ballot, unless it is a primary election and the candidate is nominated; and
2. when all debts, receivable and payable, are extinguished and no additional contributions or expenditures will be received or made which relate to the campaign in which participated; and
3. for a **Statewide** candidate only, when there is a $0 balance in the campaign account.

Political Committee Reporting on the Statewide Schedule (see footnote #11)

1. when the candidate's name or the ballot issue, supported or opposed appears on the ballot, unless it is a primary election and the committee will participate in the general; and
2. when all debts, receivable and payable, are extinguished and no additional contributions or expenditures will be received or made which relate to the campaign in which participated; and
3. when there is a $0 balance in the campaign account.

Political Committees Reporting on the State-District Schedule (see footnote #11)

1. when the candidate's name or the ballot issue, supported or opposed, appears on the ballot, unless it is a primary election and the committee will participate in the general; and
2. when all debts, receivable and payable, are extinguished and no additional contributions or expenditures will be received or made which relate to the campaign in which participated. Such committees may maintain a balance in the campaign account.

[8]Political committees which are not organized or do not exist for the specific purpose of supporting or opposing a certain candidate (i.e., party committees and other committees which determine at each election which candidates or ballot issues to support or oppose), file reports on the state-district level even if they only support a statewide candidate or issue.

[9]Only includes candidate and ballot issue elections in a 1st class school district located in a county having a population greater than 15,000 and in a county high school district having a student enrollment greater than 2,000. All other school district candidate and ballot issue elections are exempt from the campaign finance reporting and record keeping requirements.

[10]A local candidate or political committee who files an affidavit that contributions or expenditures will not exceed $500 must file reports if contributions or expenditures subsequently exceed $500. An Initial report must be filed within 5 days after the date the $500 is exceeded. In addition, each subsequent report required at the state-district level of reporting must be filed.

[11]A political committee: 1) which participates in campaigns at more than one level at an election, or 2) which is not specifically organized or does not exist to support or oppose any particular candidate or ballot issue (i.e., it is an incidental committee or an independent committee of continuing existence, such as a political party committee, which determines which candidates and ballot issues it will support or oppose in each election) shall file its "Closing" report when the conditions for filing a closing report under the state-district level of reporting are met. See footnote #7, above.

SCHEDULE OF REPORTING—INCIDENTAL POLITICAL COMMITTEE

A political committee which is classified by the Commissioner of Campaign Finances and Practices as an incidental political committee shall file campaign finance reports under the schedule provided for the state-district level of reporting. It is only required to file a report for the reporting period during which it receives an earmarked contribution or makes an expenditure to or on behalf of a candidate, ballot issue, or political committee which is specifically organized to support or oppose a particular candidate or ballot issue. The report is filed on the due date for the pre- or post-election report that is due immediately following the date the actual earmarked contribution is received or expenditure is made. Note, however, that campaign finance reports are not required if the incidental committee is one which only participates in a local candidate or ballot issue campaign and it does not expend in excess of $500 for all elections in the campaign.

APPENDIX A

PRESCRIBED UNIFORM SYSTEM FOR ACCOUNTS

The following records comprise the Uniform System for Accounts and are to be maintained and preserved by the campaign treasurer; however, they are **not** required to be filed with the Commissioner or the county clerk and recorder. The records comprising the Uniform System for Accounts are, for the most part, records which are generated by the use of a separate campaign account in the designated depository. These records will provide the information necessary to prepare the campaign finance reports; however, a treasurer is also encouraged to maintain the supporting documents recommended in Appendix B, page 35 (Refer to "Prescribed Uniform System for Accounts," pages 9 through 11 for detailed discussion of each of the records required to be maintained.)

1. Chart of Accounts (page 9)
2. Accounts Receivable (page 10)
3. Accounts Payable (page 10)
4. Check Register (page 11)
5. Bank Statement (page 11)
6. Statement of Deposit (page 11)
7. Receipt (page 11)
8. Petty Cash Voucher (page 11)

A suggested design for those records which are not directly generated by the utilization of a bank account is included in this Appendix as follows:

		Page
1.	Accounts Receivable Card	32
2.	Accounts Payable Card	32
3.	Statement of Deposit	33
4.	Receipt Form	34
5.	Petty Cash Voucher	34

ACCOUNTS RECEIVABLE CARD

NAME _____

ADDRESS _____

OCCUPATION AND PRINCIPAL PLACE
OF BUSINESS (if individual) _____

Date Incurred	Nature (Type)	Original Amount of Receivable	Date of Payment Received	Amount of Payment Received	Balance Receivable

Note: Receivable Card is used to record debts owed to a candidate or committee by another person (i.e., individual, firm, candidate, committee, etc.). Debts receivable from each person at the end of a reporting period are reported on Form C-5, Schedule B. Examples concerning the recording of debts receivable are included in Appendix B, page **39.** See also "Debts Receivable, Accounting For," page **19** and "Debts Receivable," page **25.**

ACCOUNTS PAYABLE CARD

NAME _____

ADDRESS _____

OCCUPATION AND PRINCIPAL PLACE
OF BUSINESS (if individual) _____

Date Incurred	Purpose	Original Amount of Payable	Date of Payment Made	Amount of Payment Made	Balance Owed (Payable)

Note: Payable Card is used to record debts payable to another person (i.e., individual, firm, candidate, committee, etc.). Debts payable at the end of a reporting period are reported on Form C-5, Schedule D. See also "Accounts Payable," page **10;** "Debts Payable, Accounting For," page **23;** and "Debts Payable," page **26.**

The Payable Card must be maintained if the recommended supporting document, i.e. Expenditure Card, is not maintained. Examples concerning debts payable are included on the Expenditure Card. Refer to pages **40** and **41.**

STATEMENT OF DEPOSIT

Date of Deposit 5/5/78

Account Number 2146397

Date Received	Name	Nature (Type)	Amount
5/1/78	Fund raising:		
	44 people in attendance	Passing hat	26.00
	Abbot, Robert		5.00
	Ayers, Mary		20.00
	Bush, Max		23.00
	Curtis, Bill		20.00
	Dodd, John		15.00
	Eby, Dennis	raffle tickets	10.00
	Groot, Terry	auction proceeds	15.00
	Hill, Thomas	dinner tickets	20.00
	Hoyt, Leonard		15.00
	Jackson, Carol		20.00
	Jones, Jerry		10.00
	Meyer, John		9.00
	NICK, Lois		15.00
	Rye, Dave		10.00
5/1/78	Aldridge, Mike	Fund Raising- dinner tickets	25.00
5/1/78	Blume, Jane	Fund Raising- dinner ticket Fund Raising- auction	5.00 9.00
5/2/78	Perkins, Janet	Earmarked-for George Lockey	15.00
5/4/78	Hill, Ann	Donation	14.00
		Total Deposit	301.00

Note: A Statement of Deposit is prepared each time a bank deposit is made. If receipts are prepared for all money received, regardless of amount, the Statement of Deposit does not have to be prepared. Simply batch receipts together and attach to deposit receipt from bank. If, however, receipts are only prepared for cash receipts of $25 or more, a Statement of Deposit must be prepared and the receipts attached to it.

If recommended supporting documents (i.e., individual Contributor Card and Fund Raising Activity Card) are maintained, they may be utilized as Statement of Deposit. See also "Statement of Deposit," page 11.

RECEIPT FORM

_____
(Name of Candidate or Political Committee)

RECEIPT NO. _____

RECEIVED OF _____

_____
(Full Name and Complete Mailing Address)

_____
(Occupation and Principal Place of Business, if Individual)

_____
(Nature of Contribution)

$ _____ _____
Amount Received Signature of Person Receiving Contribution

☐ Cash ☐ Check

☐ In-kind (non-monetary)

Note: A receipt must be prepared for each cash (i.e., currency) contribution of $25 or more received from a person (i.e., individual, firm, candidate, committee, etc.). One copy of the receipt must be retained by the treasurer, however a two copy receipt is recommended in order to provide the contributor with a copy. See also "Receipt," page **11.**

PETTY CASH VOUCHER

_____ $ _____
Date Amount

_____
Payee or Vendor

_____ _____
Purpose Authorized Signature

Note: A petty cash voucher must support all withdrawals of money from the petty cash fund. No single purchase may be in excess of $10. If possible, attach cash register receipt or vendor receipt. See also "Petty Cash," page **20.**

APPENDIX B

RECOMMENDED SUPPORTING DOCUMENTS

Provided in this Appendix are samples of recommended supporting documents that may be maintained as evidence of contributions and expenditures. The samples have been completed with examples to reflect how they can be used for maintaining records and reporting on the campaign finance forms. Although these documents are not a part of the Prescribed Uniform System for Accounts, it is hoped that treasurers will utilize the recommended supporting documents or design ones that best fill their individual needs. The following recommended supporting documents are included in this Appendix:

		Page
1.	Contributor Card	36
2.	Fund Raising Activity Card	38
3.	Receivable Card[1]	39
4.	Expenditure and Payable Card[2]	40
5.	Petty Cash Expenditure Card	43

See also "Recommended Supporting Documents," pages 11 through 12.

[1]Is required to be maintained as a part of the Prescribed Uniform System of Accounts.

[2]The Expenditure Card that is recommended for your use also includes the Accounts Payable Card (i.e., debts owed). If the recommended Expenditure Card is not maintained, the treasurer must maintain a separate Payable Card. Refer to page 10.

CONTRIBUTOR CARD

NAME OF CONTRIBUTOR Active Voters Club % Jane Kelly, Treasurer

MAILING ADDRESS 1481 Davis, Nye, Mont. 59821

OCCUPATION AND PRINCIPAL PLACE OF BUSINESS (if individual) _____

Date	Monetary Amount of Contribution	In-Kind Amount of Contribution	Total this Period	Total to Date	Nature (Type)
3/7/78 (1)	400.00 (3)		400.00	400.00	Transfer-In
5/20/78 (2)		7.00 (3)	407.00	407.00 (3)	In-Kind, advertising
6/10/78 (4)	(100.00)		—	307.00	Refund see 3/7/78
6/19/78 (5)	12.50 (6)		12.50 (7)	307.00 (6)	Misc. Loan repayment

[1]See Example 1, Transfer-In, page **15**.
[2]See Example 1, In-Kind Donation, page **15**.
[3]See Form C-5, Schedule A, page **50**.
[4]See Example 1, Refund, page **21**.
[5]See Example 1, Miscellaneous, page **17**.
[6]See Form C-5, Schedule A, page **53**.
[7]Not included in total-to-date because is Miscellaneous receipt.

Contributor Card for Mike Aldridge
(heading omitted for example purposes only)

Date	Monetary Amount of Contribution	In-Kind Amount of Contribution	Total this Period	Total to Date	Nature (Type)
2/2/78 (1)	200.00 (3)		200.00	200.00	Loan
5/1/78 (2)	25.00 (3)		225.00	225.00 (3)	Fund Raising-dinner ticket
6/9/78 (4)	(90.00)		—	135.00	Loan repayment
6/15/78 (5)		10.00 (6)	10.00	145.00 (6)	Loan interest forgiven

[1]See Example 1, Loan, page **15**.
[2]See Example 1, Fund Raising, page **16**.
[3]See Form C-5, Schedule A, page **50**.
[4]See Example 1, Loan Repayment, page **21**.
[5]See Example 2, In-Kind Donation, page **15**.
[6]See Form C-5, Schedule A, page **53**.

Contributor Card for Jane Blume
(heading omitted for example purposes only)

Date	Monetary Amount of Contribution	In-Kind Amount of Contribution	Total this Period	Total to Date	Nature (Type)
5/1/78 (1)	14.00 (2)	40.00 (2)	54.00	54.00 (2)	Fund Raising-ticket + auction -coffee donated
5/30/78	100.00 (3)		100.00	154.00 (3)	Donation

[1]See Example 1, Fund Raising, page **16**.
[2]See Form C-5, Schedule A, page **50**.
[3]See Form C-6, page **56** and Form C-5, Schedule A, Periodic Report, page **53**.

Note: Card is designed to provide an easy method of maintaining complete and up-to-date records of each contributor's status. It also provides the information necessary for completing the reporting Schedule A to Form C-5. Cards should be alphabetically maintained. See also "Contributions, Accounting For," page **13** and "Contributor Card," page **12**.

Contributor Card for Anu Hill
(heading omitted for example purposes only)

Date	Monetary Amount of Contribution	In-Kind Amount of Contribution	Total this Period	Total to Date	Nature (Type)
5/4/78 (1)	14.00		14.00 (2)	14.00	Donation
6/30/78	60.00 (3)		60.00	74.00 (3)	Donation

[1]See Example 2, Donation, page 14.
[2]See Form C-5, Schedule A, page 50; is included in Item 2, Small Donations—Not Itemized.
[3]See Form C-5, Schedule A, page 53.

Contributor Card for Janet Perkins
(heading omitted for example purposes only)

Date	Monetary Amount of Contribution	In-Kind Amount of Contribution	Total this Period	Total to Date	Nature (Type)
1/5/78	5.00 (3)		5.00	5.00	Donation
5/2/78 (1)	15.00 (3)		20.00	20.00	Earmarked for: 32 E. Elm George Lockey Anytown, Mt.
5/21/78 (2)	(15.00)		—	5.00 (3)	Earmarked passed on 5/2/78 see
6/6/78	10.00		10.00 (4)	15.00	Donation

[1]See Example 2, Earmarked, page 16.
[2]See Example 1, Earmarked, page 21.
[3]See Form C-5, Schedule A, page 50.
[4]See Form C-5, Schedule A, page 53; is included in Item 2, Small Donations—Itemized.

Contributor Card for Joe Reed
(heading omitted for example purposes only)

Date	Monetary Amount of Contribution	In-Kind Amount of Contribution	Total this Period	Total to Date	Nature (Type)
6/2/78 (1)	35.00 (2)		35.00	35.00 (2)	Earmarked via % Jane Kelly, Treasurer 1981 Davis Active Voters Club Nya, Mt. 39821

[1]See Example 1, Earmarked, page 16.
[2]See Form C-5, Schedule A, page 53.

Contributor Card for Sarah Shields, Candidate
(heading omitted for example purposes only)

Date	Monetary Amount of Contribution	In-Kind Amount of Contribution	Total this Period	Total to Date	Nature (Type)
1/1/78 (1)	500.00 (2)		500.00	500.00	Donation
7/14/78		13.00 (2)	513.00	513.00 (2)	Sign lumber donated

[1]See Example 1, Donation, page 14.
[2]See Form C-5, Schedule A, Item 1, Candidate's Personal Funds, page 50.

Contributor Card for U & I Telephone
(heading omitted for example purposes only)

Date	Monetary Amount of Contribution	In-Kind Amount of Contribution	Total this Period	Total to Date	Nature (Type)
6/16/78 ①	50.00 ②		50.00	— ③	misc.-refund, security deposit

[1]See Example 2, Miscellaneous, page **17**.
[2]See Form C-5, Schedule A, page **53**.
[3]Is not included in total-to-date because it is a refund and does not count in contribution limit.

FUND RAISING ACTIVITY CARD

Date	Activity	Number in Attendance	Total (under $25 per person)	Comments
5/1/78 ①	Dinner	44	207.00 26.00 ②	dinner + raffle tickets, auction passing hat < $25/person
5/10/78	Raffle	Buying Tickets 28	19.50 ②	total proceeds tickets @ $.50 ea. < $25.00/person

[1]See Example 1, Fund Raising, page **16**.
[2]See Form C-5, Schedule A, page **50**, separate entry for event.

Note: The Fund Raising Activity Card is used to record total proceeds, regardless of amount, from all persons donating a total of less than $25 for the event. A person who donates a total of $25 or more, cash and in-kind, for an event is posted to a Contributor Card for that person. Total proceeds from each fund raising event are reported as an itemized entry on Schedule A of Form C-5. See also "Fund Raising," pages **12** and **16**.

ACCOUNTS RECEIVABLE CARD

NAME Active Voters Club % Jane Kelly, Treasurer

ADDRESS 1481 Davis, Nye, Mont. 59821

OCCUPATION AND PRINCIPAL PLACE OF BUSINESS (if individual)

Date Incurred	Nature (Type)	Original Amount of Receivable	Date of Payment Received	Amount of Payment Received	Balance Receivable
4/8/78 ①	Misc. - loan repayment	25.00			25.00 ②
	Misc. - loan repayment		6/19/78 ③	12.50	12.50 ④

[1]See Example 1, Loan, page 21.
[2]See Form C-5, Schedule B, page 51.
[3]See Example 1, Miscellaneous, page 17.
[4]See Form C-5, Schedule B, page 54.

Receivable Card for U & I Telephone
(heading omitted for example purposes)

Date Incurred	Nature (Type)	Original Amount of Receivable	Date of Payment Received	Amount of Payment Received	Balance Receivable
11/16/78 ①	Misc. - refund, security deposit	50.00			50.00 ②
			6/16/78 ③	50.00	-0- ④

[1]See Example 3, Operating Expenses, page 20.
[2]See Form C-5, Schedule B, page 51.
[3]See Example 2, Miscellaneous, page 17.
[4]Not reported because no outstanding balance receivable at end of reporting period.

Receivable Card for Speedy Print
(heading omitted for example purposes)

Date Incurred	Nature (Type)	Original Amount of Receivable	Date of Payment Received	Amount of Payment Received	Balance Receivable
6/3/78 ①	Misc. - refund, printing	8.00			8.00 ②

[1]See Example 1, Debts Receivable, page 19.
[2]See Periodic Report, Form C-5, Schedule B, page 54.

Note: Receivable Card is used to record debts owed to a candidate or committee by another person (i.e., individual, firm, candidate, committee, etc.). Debts receivable from each person at the end of a reporting period are reported on Form C-5, Schedule B. See also "Debts Receivable, Accounting For," page 19 and "Debts Receivable," page 25.

EXPENDITURE & PAYABLE CARD

NAME OF PAYEE Active Voters Club % Jane Kelly, Treasurer

MAILING ADDRESS 1481 Davis, Nye, Mont. 59821

OCCUPATION AND PRINCIPAL PLACE OF BUSINESS (if individual) _____

Date Incurred	Purpose	Amount Incurred	Date of Expenditure	Amount of Expenditure	Total-to-Date Expenditure	Bal. Owed
	Loan		4/8/78 ①	25.00 ②	25.00 ②	-0-
	Refund of Original donation (partial)		6/10/78 ③	100.00 ④	25.00	-0-
	Loan repayment received ⑥		6/19/78	(12.50)	12.50 ⑤	

[1]See Example 1, Loan, page **21**.
[2]See Form C-5, Schedule C, page **51**.
[3]See Example 1, Refund, page **21**.
[4]Not included in total-to-date because is not in form of contribution; therefore, not counted in limit.
[5]See Form C-5, Schedule C, page **54**.
[6]See Example 1, Miscellaneous, page **17**. Is only noted to decrease total.

Expenditure Card for Mike Aldridge
(heading omitted for example purposes only)

Date Incurred	Purpose	Amount Incurred	Date of Expenditure	Amount of Expenditure	Total-to-Date Expenditure	Bal. Owed
2/2/78 ①	Loan repayment interest	200.00 ② 10.00 ②				210.00 ②
	Loan repayment		6/9/78 ③	90.00 ⑥	90.00 ⑥	120.00
	Interest on loan forgiven ⑤		6/15/78 ④	—	—	110.00 ⑦

[1]See Example 1, Loan, page **15**.
[2]See Form C-5, Schedule D, Accounts Payable, page **52**.
[3]See Example 1, Loan Repayment, page **21**.
[4]See Example 2, In-Kind Donation, page **15**.
[5]Only recorded to decrease balance owed.
[6]See Form C-5, Schedule C, Expenditures, page **54**.
[7]See Form C-5, Schedule D, Accounts Payable, page **55**.

Expenditure Card for Concerned Citizens Club
(heading omitted for example purposes only)

Date Incurred	Purpose	Amount Incurred	Date of Expenditure	Amount of Expenditure	Total-to-Date Expenditure	Bal. Owed
	Transfer-Out George Lockey also see		6/12/78 ①	10.00 ②	10.00 ②	—

[1]See Example 2, Earmarked, page **22**.
[2]See Form C-5, Schedule C, Expenditures, page **54**.

Note: Expenditure Card, as designed, is used to record both debts payable as they are incurred and expenditures made. Expenditures are reported on Form C-5, Schedule C; whereas, the outstanding balance of debts payable is reported on Schedule D. See also "Expenditures, Accounting For," page **19**; "Expenditures," page **25**; "Debts Payable, Accounting For," page **23**; and "Debts Payable," page **26**.

If the Expenditure Card is not maintained to include debts owed, the Debts Payable Card must be utilized. Refer to page **10**.

Expenditure Card for George Lockey
(heading omitted to example purposes only)

Date Incurred	Purpose	Amount Incurred	Date of Expenditure	Amount of Expenditure	Total-to-Date Expenditure	Bal. Owed
5/2/78 (1)	Earmarked from Janet Perkins 34 N. Main Nye, Mt.	15.00				15.00
	Earmarked of Perkins passed on		5/21/78 (2)	15.00 (5)	— (3)	-0-
	In-Kind-Operating, Postage (4)		5/22/78	25.00 (5)	25.00 (5)	-0-
	Earmarked via 19 Hogan Concerned Citizens Club Anytown, Mt.		6/12/78 (6)	20.00 (7)	45.00 (7)	-0-

[1]See Example 2, Earmarked, page **16**.
[2]See Example 1, Earmarked, page **21**.
[3]Not included in total-to-date.
[4]See Example 1, In-Kind Expenditure, page **22**.
[5]See Form C-5, Schedule C, page **51**.
[6]See Example 2, Earmarked, page **22**.
[7]See Form C-5, Schedule C, page **54**.

Expenditure Card for Pat Moek
(heading omitted for example purposes only)

Date Incurred	Purpose	Amount Incurred	Date of Expenditure	Amount of Expenditure	Total-to-Date Expenditure	Bal. Owed
	operating-reimbursement-travel		5/25/78 (1)	13.00 (2)	13.00 (2)	-0-

[1]See Example 2, Operating Expenses, page **20**.
[2]See Form C-5, Schedule C, page **54**.

Expenditure Card for Speedy Print
(heading omitted for example purposes only)

Date Incurred	Purpose	Amount Incurred	Date of Expenditure	Amount of Expenditure	Total-to-Date Expenditure	Bal. Owed
	Operating-fundraising, printing		4/10/78 (1)	16.00 (2)	16.00 (2)	-0-
4/22/78 (5)	Operating-fundraising, printing	92.00 (4)				92.00 (4)

[1]See Example 1, Operating Expenses, page **20**.
[2]See Form C-5, Schedule C, Expenditures, page **51**.
[3]See Example 1, Debts Payable, page **23**.
[4]See Form C-5, Schedule D, Accounts Payable, page **52** and page **55**.

Expenditure Card for U & I Telephone
(heading omitted for example purposes only)

Date Incurred	Purpose	Amount Incurred	Date of Expenditure	Amount of Expenditure	Total-to-Date Expenditure	Bal. Owed
	Operating-phone security deposit		1/16/78 ①	50.00 ②	50.00 ②	-0-
	Operating-phone		6/7/78	175.00 ④	225.00	-0-
	Misc.-refund, security deposit		6/16/78 ③	(50.00)	175.00 ④	-0-

[1]See Example 3, Operating Expenses, page **20**.
[2]See Form C-5, Schedule C, page **51**.
[3]See Example 2, Misc., page **17**; only recorded to decrease total-to-date.
[4]See form C-5, Schedule C, page **54**.

Expenditure Card for U.S. Postmaster
(heading omitted for example purposes only)

Date Incurred	Purpose	Amount Incurred	Date of Expenditure	Amount of Expenditure	Total-to-Date Expenditure	Bal. Owed
	Operating-postage (Note: paid for George Lackey)		5/22/78 ①	25.00 ②	25.00 ②	-0-

[1]See Example 1, In-Kind Expenditure, page **22**.
[2]See Form C-5, Schedule C, page **51**.

Expenditure Card for Westcott Advertising
(heading omitted for example purposes only)

Date Incurred	Purpose	Amount Incurred	Date of Expenditure	Amount of Expenditure	Total-to-Date Expenditure	Bal. Owed
	Promotion Printing Advertising		2/13/78 ①	60.00 ② 190.00 ③	250.00 ②	-0-

[1]See Example 1, Promotion Expenses, page **20**.
[2]See Form C-5, Schedule C, page **51**.

PETTY CASH EXPENDITURE CARD

Petty Cash

Check Number	Date	Amount	Total This Period
3	1/12/78	10.00	10.00
5	2/18/78	10.00	20.00
14	5/11/78	3.00	23.00 ①
18	5/23/78	10.00	10.00
21	5/30/78	10.00	20.00
29	6/21/78	4.00	24.00 ②

[1]See Form C-5, Sch. C, Item 1, Petty Cash, page **51**.
[2]See Form C-5, Sch. C, Item 1, Petty Cash, page **54**.

Note: Expenditure Card for Petty Cash is used to record checks drawn to provide money for the petty cash fund. Records of withdrawals of money from the petty cash fund itself are maintained on the Petty Cash Voucher. See also "Petty Cash," page **20** and "Petty Cash Voucher," page **11**.

APPENDIX C

Campaign Finance Statements and Report Forms

Page

Campaign Finance Statements

Form C-1, Statement of Candidate 46
(Also see page 3.)

Form C-2, Statement of Organization (Political Committees) 48
(Also see page 4.)

Campaign Finance Report Forms[1]

Form C-5, Report of Contributions and Expenditures 50
(Also see "Preparation of Reports," page 24.)

Form C-6, 24 Hour Pre-election Report of Contributions 56
(Also see page 28.)

These statements and report forms are the **only** documents that are required to be filed with the Commissioner of Campaign Finances and Practices and the appropriate county clerk and recorder. They may be obtained from the Commissioner of Campaign Finances and Practices, P.O. Box 39, Capitol Station, Helena, Montana 59601, phone 1-449-2942; or from any county clerk and recorder.

If assistance is required, please contact the Commissioner.

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[1]The campaign finance reports included in this Appendix are completed from the supporting documents found in Appendix B, pages 35 through 43. Those documents reflect the example transactions which are offered in Section V, Record Keeping. *(See also Section VI, Preparation of Reports, and Section VII, Filing of Reports.)* The reports represent two reporting periods. One utilizes May 22 as the closing date of books for the Initial Pre-election Report, whereas, the second utilizes June 21 as the closing date of books for the Periodic Post-election Report.

Statement of Candidate

TO THE STATE OF MONTANA

COMMISSIONER OF CAMPAIGN FINANCES AND PRACTICES

P.O. BOX 39 — CAPITOL STATION
HELENA, MONTANA 59601
PHONE: 406-449-2942

TO BE FILED BY: **CANDIDATES**

FILING FORM: **C-1** Rev 4/78

THIS SPACE FOR OFFICE USE

NUMBER	DATE RECEIVED

See Instructions on Reverse Side (Type or Print Clearly)

1. ORIGINAL FILING ☒ AMENDED FILING ☐ (check appropriate block)

2(a) NAME OF CANDIDATE (in full)	3. PHONE NUMBER	4. OFFICE SOUGHT (complete description)
Sarah J. Shields	429-3536	District Court Judge 4th Dist., Dept. 3
(b) ADDRESS (mailing) 1495 west Pine	5 COUNTY OF RESIDENCE Yuma	6 DATE(S) OF ELECTION(S) Primary June 6, 19 78
(c) CITY AND ZIP CODE Anytown, MT 59087	7 PARTY (if any) Non-partisan	General Nov. 7, 19 78 Special ____, 19 ____

8. AFFIDAVIT OF REPORTING STATUS (to be completed by **local** candidates only)

Check Reporting Status (a), (b), or (c), whichever is applicable.

NOTE: THESE EXEMPTIONS PLACE CERTAIN RESTRICTIONS AND OBLIGATIONS ON YOU. READ CAREFULLY **ONLY APPLICABLE TO CANDIDATES FOR COUNTY, MUNICIPAL, AND SCHOOL DISTRICT OFFICE.**

☐ (a) I hereby certify that I will **not** receive or expend **any** funds, including my personal funds, in support of my candidacy in the above election(s). Based upon this certification, I hereby request a waiver on my record keeping and reporting responsibilities required by Title 23, Chapter 47, R.C.M. 1947. If, after filing this form, I personally receive contributions and/or make expenditures, this waiver becomes void and I will complete and file an "Amended" Form C-1, certifying the name of my campaign treasurer and primary depository
(Note: If the above certification, line 8(a), is checked, you need not complete lines 9 through 13, but you must complete line 14 "Certification" on the reverse side.)

☐ (b) I hereby certify that **neither** the total amount of contributions received **nor** the total amount of funds expended, including my personal funds, will exceed $500 in support of my candidacy in the above election(s). I will keep complete and current records and accounts which will be available for inspection and preserved as required by Section 23-4783, R.C.M. 1947
Based upon this certification, I hereby request a waiver of my reporting responsibility. If, after filing this form, I receive contributions and/or make expenditures in excess of $500, this waiver becomes void and I will prepare and file, within 5 days of the date the limit is exceeded, the campaign finance reports required by Section 23-4778(5), R.C.M. 1947
(Note: If the above certification, line 8(b), is checked, you **must** complete all lines on this form.)

☐ (c) I intend to receive contributions and/or make expenditures, including my personal funds, in excess of $500 in support of my candidacy in the above election(s) and will file the campaign finance reports required by Section 23-4778(5), R.C.M. 1947.
(Note: If the above certification, line 8(c), is checked, you **must** complete all lines on this form.)

9. CAMPAIGN TREASURER (a registered voter in Montana)

NAME	ADDRESS	PHONE NUMBER
Mary V. Radke	26 No. Clarke Anytown, MT 59087	429-6421

10. DEPUTY CAMPAIGN TREASURER (if any, to be appointed by treasurer) NONE ☐

NAME	ADDRESS	PHONE NUMBER
Sarah J. Shields	1495 West Pine Anytown, MT 59087	429-3536

11. PRIMARY CAMPAIGN DEPOSITORY (a bank authorized to transact business in Montana)

NAME OF BANK	ADDRESS
1st Bank of Montana	P.O. Box 143 Anytown, MT 59087

12. SECONDARY DEPOSITORY NONE ☒

NAME OF BANK	ADDRESS

13 DESIGNATE THE "DISCLAIMER" WHICH YOU INTEND TO USE IN CONDUCTING YOUR CAMPAIGN (state in full).

Citizens for Shields, % Mary V. Radke, Treasurer 26 No. Clark

COMPLETE REVERSE SIDE

STATEMENT OF CANDIDATE

WHO MUST FILE

All candidates for nomination or election to public office, **except** candidates for the office of school district trustee when the school district is (1) a first-class district located in a county having a population less than 15,000, (2) a second- or third-class district, (3) a county high school district having a student enrollment less than 2,000 (See Section 23-4781, R.C.M. 1947.)

WHEN TO FILE.

Within five (5) days after the date an individual becomes a candidate for nomination or election to public office. (See Section 23-4777(1), R.C.M. 1947, and Rules 44-3.10(6)-S1081 and 44-3.10(10)-S10130.)

WHERE TO FILE.

Commissioner of Campaign Finances and Practices, P.O. Box 39, Capitol Station, Helena, Montana 59601 **and** with the county clerk and recorder of the county in which the candidate resides, **except** that a candidate for district court judge shall file with the county clerk and recorder of the county in which the election is held or, if the election is held in more than one county, with the county clerk and recorder at the county seat with the greatest population. (See Section 23-4778(1), R.C.M. 1947 and Rule 44-3.10(10)-S10120(2).)

REPORTING CHANGES

Five (5) days from the date of any change in information previously submitted.

ADDITIONAL REPORTS REQUIRED

Candidates (**except** county, municipal, and school district candidates who do not exceed the $500 contribution or expenditure limitation) are also required to report all contributions and expenditures. Use Forms C-5 and C-6 for those reports.

PRESERVATION OF REPORTS

A copy of a report submitted by a candidate must be preserved by the candidate for a period coinciding with the term of office for which the person was a candidate.

FOR ADDITIONAL INFORMATION:

Contact the Commissioner of Campaign Finances and Practices, phone 1-449-2942.

INSTRUCTIONS FOR COMPLETION OF STATEMENT OF CANDIDATE

NOTE: READ CAREFULLY. FOR DETAILED INSTRUCTIONS SEE INSTRUCTION AND ACCOUNTING MANUAL.

Prepare 3 copies of any filing of the Statement of Candidate.

Line 1— Mark the appropriate box. When preparing an "Original" filing, complete **all** lines as instructed below. When preparing an "Amended" filing, complete lines 1, 2, 14, and **only** those other lines on which you wish to make a change in information previously submitted.

Line 2— Insert your full name and complete mailing address.

Line 3— Provide the phone number through which you can most often be reached.

Line 4— Identify the complete title of the office for which you are a candidate. Include all pertinent information, such as ward, district, or position number.

Line 5— Self-explanatory.

Line 6— Insert the date(s) of the election(s) at which your name will appear on the ballot. If your name will appear on the primary ballot, also include the date of the general election.

Line 7— Enter the name of your political party; if you are an independent or nonpartisan candidate, so indicate.

Line 8— READ CAREFULLY. **Only to be completed by county, municipal, and school district candidates.** Mark the appropriate box, (1), (b), or (c), whichever is applicable. If box (a) is marked, proceed to and complete only line 14, certification. If box (b) or (c) is marked, complete all lines.

Line 9— You **must** appoint a treasurer if you receive or expend **any** funds, including your own money, in support of your candidacy, however, you and your treasurer(s) do not constitute a political committee. You may designate yourself or another individual, who is a registered voter, as the campaign treasurer. (Note **Only** the treasurer or a deputy treasurer, if authorized to do so, may make expenditures and prepare deposits, see Sections 23-4781, 23-4782, and 23-4783.)

Line 10—Check the box "None" if you do not have a deputy treasurer. The campaign treasurer may appoint deputy treasurers or you may appoint yourself as a deputy treasurer. Each deputy must be a registered voter and no more than 1 deputy may be appointed for each county in which your election is conducted. If additional space is needed, list the information on a plain 8½" x 11" paper and attach it to this form. (Note: any duties extended a deputy must be by written authorization of the candidate and treasurer. **Only** the treasurer or the deputy treasurer, if authorized to do so, may make expenditures—which must be by check—or prepare deposits; see Section 23-4781.)

Line 11—You **must** designate a primary campaign depository if you receive or expend **any** funds, including your own money, in support of your candidacy. You may designate your regular bank as the depository, but you may not utilize your regular or personal account. The depository must be a bank authorized to do business in Montana. (Note: all receipts and all expenditures, including your own money, must be deposited in and expended by check drawn on the separate account in the depository—Section 23-4781(6).)

Line 12—Check the box "None" if you do not have a secondary depository. You may designate one secondary depository in each county in which your election is held. If additional space is needed, list the information on a plain 8½" x 11" paper and attach it to this form.

Line 13—State in full the "disclaimer" you intend to use on advertisements and printed materials paid for by you out of your candidate's campaign account in your depository (see Section 23-47-133). Examples: (1) Joe Doe, Campaign Fund (2) Mary Smith, Candidate Campaign Account (3) Citizens for Smith—see Manual for detailed instruction on content of disclaimer.

Line 14—Two copies of the Statement of Candidate must be signed and notarized by a notary public. The third copy need not be signed and notarized, but it must be maintained by you for a period coinciding with the term of office for which you are a candidate.

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14. CERTIFICATION

I HEREBY VERIFY THAT THE FOREGOING STATEMENTS ARE TRUE AND CORRECT IN ACCORDANCE WITH SECTIONS 23-4780 AND 23-4781, R.C.M. 1947.

Sarah Shields
CANDIDATE'S SIGNATURE

1/1/78
DATE

SUBSCRIBED AND SWORN TO ME THIS 1st DAY OF January 19 78

P. J. Franks
Notary Public in and for the State of Montana

Residing at Anytown, MT 59087

My Commission Expires 1/31/79

Printed by COLOR WORLD OF MONTANA, INC. 201 E. Mandenhall, Bozeman, MT 59715

C-1 Reverse (Rev. 4/78)

Statement of Organization

TO THE STATE OF MONTANA

COMMISSIONER OF CAMPAIGN FINANCES AND PRACTICES

P.O. BOX 39 — CAPITOL STATION
HELENA, MONTANA 59601
PHONE: 406-449-2942

TO BE FILED BY

POLITICAL COMMITTEES

FILING FORM

C-2

Rev 4/78

THIS SPACE FOR OFFICE USE

NUMBER	DATE RECEIVED

See Instructions on Reverse Side (Type or Print Clearly)

1 ORIGINAL FILING ☒ AMENDED FILING ☐ (check appropriate block)

2. NAME AND ADDRESS OF COMMITTEE (in full)

Yuma County Newcomer Central Committee
% Joe Davis, Treasurer
821 Maple St.
Anytown, MT 59087

3. DATE(S) OF ELECTION(S)

Primary June 6, 19 78
General or Regular ____, 19 ____
Special ____, 19 ____

4 AFFILIATED PERSONS OR GROUPS (if any) — ADDITIONAL PERSONS LISTED ON ATTACHED SHEET ☐

NAME AND ADDRESS (in full)	RELATIONSHIP Check applicable block(s)	Committee is organized ☐ by ☐ on behalf of affiliated person.
None	JURISDICTION Check applicable block	Committee is ☐ controlled by ☐ acting jointly with ☐ independent of affiliated person.

5. CAMPAIGN TREASURER (a registered voter in Montana)

NAME	ADDRESS	PHONE NUMBER
Joe Davis	821 Maple St. Anytown, MT 59087	729-1802

6. CAMPAIGN DEPOSITORY

NAME OF BANK	ADDRESS
Yuma 1st National	P.O. Box 63 Anytown, MT 59087

7. ADDITIONAL DEPOSITORIES AND DEPUTY CAMPAIGN TREASURERS (no more than one per county)

☒ NONE ☐ LISTED ON ATTACHED SHEET

8. OFFICERS OF COMMITTEE — ADDITIONAL OFFICERS LISTED ON ATTACHED SHEET ☐

NAME	ADDRESS	TITLE
Susan Cold	62 Meadow Ln., Anytown, MT	Chairperson
Charles Brady	Rte. #4, Anytown, MT	Vice-Chairperson

9. CANDIDATES SUPPORTED/OPPOSED BY COMMITTEE — ADDITIONAL CANDIDATES LISTED ON ATTACHED SHEET ☐

NAME	OFFICE SOUGHT	SUPPORT/OPPOSE	PARTY AFFILIATION
Peter M. Egerer	Representative Dist. #10	Support	Newcomer
Grace Day	Yuma County Attorney	Support	Newcomer

10. BALLOT ISSUE(S) SUPPORTED/OPPOSED BY COMMITTEE — ADDITIONAL ISSUES LISTED ON ATTACHED SHEET ☐

TITLE OF ISSUE (in full)	SUPPORT/OPPOSE
None at this time	

11 THIS POLITICAL COMMITTEE IS INCORPORATED ☐ IS NOT INCORPORATED ☒

12. EXPECTED PERIOD OF EXISTENCE: DATES FROM 2/14/78 TO ____ ☒ CHECK IF EXISTENCE IS CONTINUING

13. EXPLAIN PRIMARY PURPOSE OF COMMITTEE IF NOT OTHERWISE STATED — ADDITIONAL EXPLANATION CONTINUED ON ATTACHED SHEET ☐

To promote and financially support candidates and ballot issues representing the political philosophy of the Newcomer Party in Montana.

COMPLETE REVERSE SIDE

14 AFFIDAVIT OF REPORTING STATUS (to be completed by local political committees only)

Check Reporting Status (a) or (b), whichever is applicable

NOTE: **THIS EXEMPTION PLACES CERTAIN RESTRICTIONS AND OBLIGATIONS ON YOU. READ CAREFULLY. ONLY APPLICABLE TO COMMITTEES SUPPORTING/OPPOSING ONLY COUNTY, MUNICIPAL, AND SCHOOL DISTRICT CANDIDATES/BALLOT ISSUES**

☐ (a) I hereby certify that **neither** the total amount of contributions received **nor** the total amount of funds expended will exceed $500 in the above local election(s) (line 3 on this form) in which this committee participates. I additionally certify that this committee will keep complete and current records and accounts which will be available for inspection and preserved as required by Title 23, Chapter 47, R.C.M. 1947, and that this committee will **not** contribute or make any expenditure to support or oppose any statewide or state-district candidate or ballot issue.
If, after filing this form, this committee receives contributions or makes expenditures in excess of $500 in the above local elections, the campaign finance reports required by Section 23-4778(5), R.C.M. 1947, will be prepared and filed within 5 days of the date on which $500 is exceeded.

☐ (b) This committee intends to receive contributions or make expenditures in excess of $500 in the above local elections and will file the campaign finance reports required by Section 23-4778(5), R.C.M. 1947.

15 CERTIFICATION

I HEREBY VERIFY THAT THE FOREGOING STATEMENTS ARE TRUE AND CORRECT IN ACCORDANCE WITH SECTIONS 23-4780 AND 23-4781, R.C.M. 1947

Peter M. Egerer	Chairperson	May 14, 1978
OFFICER'S SIGNATURE	TITLE	DATE

SUBSCRIBED AND SWORN TO ME THIS 14th DAY OF May 19 78

Helen C. Wielkens
Notary Public in and for the State of Montana

Residing at Anytown, MT

My Commission Expires 3/18/79

C-2 Reverse (Rev. 4/78) Printed by COLOR WORLD OF MONTANA INC 201 E. Mendenhall Bozeman, MT 59715

STATEMENT OF ORGANIZATION

WHO MUST FILE

Political committees, **except** political committees supporting or opposing school district candidates and ballot issues when the school district is (1) a first-class district located in a county having a population less than 15,000, (2) a second- or third-class district, (3) a county high school district having a student enrollment less than 2,000. (See Section 23-4781 and Rules 44-3.10(10)-S10130, S10140, and S10150.)

WHEN TO FILE

Within five (5) days after the date a political committee makes an expenditure to support or oppose a candidate or ballot issue. (See Rule 44-3.10(10)-S10130(2).)

WHERE TO FILE

Commissioner of Campaign Finances and Practices, P. O. Box 39, Capitol Station, Helena, Montana 59601 **and** with the county clerk and recorder of the county in which the committee has its headquarters. (See Section 23-4778(1), R.C.M. 1947.)

REPORTING CHANGES

Five (5) days from the date of any change in information previously submitted.

ADDITIONAL REPORTS REQUIRED

Political committees, **except** local political committees which do **not** exceed $500 in total contributions or total expenditures, are required to report contributions and expenditures. Use Forms C-5 and C-6 for those reports. (See Section 23-4778 and Rule 44-3.10(10)-S10160.)

PRESERVATION OF REPORTS

A copy of a report shall be preserved for a period of four (4) years from the date of filing. (See Rule 44-3.10(10)-S10410.)

FOR ADDITIONAL INFORMATION

Contact the Commissioner of Campaign Finances and Practices, phone 1-449-2942.

INSTRUCTIONS FOR COMPLETION OF STATEMENT OF ORGANIZATION

NOTE: **READ CAREFULLY. FOR DETAILED INSTRUCTIONS SEE INSTRUCTION AND ACCOUNTING MANUAL.**

Prepare 3 copies of any filing of the Statement of Organization. Submit additional information on separate sheets appropriately labeled and attached to this form. Indicate in the appropriate section on this form when information is continued on separate page(s).

Line 1— Mark the appropriate box. When preparing an "Original" filing, complete **all** lines as instructed below. When preparing an "Amended" filing, complete lines 1, 2, 15, and **only** those other lines on which you wish to make a change in information previously submitted.

Line 2— Insert the full name and complete mailing address of the committee.

Line 3— Enter the date of the election which the committee has decided to influence by actually making an expenditure to support or oppose an identified candidate(s) or issue(s). If the committee is specifically organized for the purpose of supporting a specified candidate whose name will appear on a primary election ballot, also include the date of the general election.

Line 4— Provide the name and mailing address of the candidate, corporation, association, firm, partnership, cooperative, committee, club, union, or other organization or group of individuals on whose behalf or by whom the political committee is organized.
Specify the relationship by marking the appropriate block(s) to indicate whether the political committee is organized by and/or on behalf of the affiliated person.
Indicate the jurisdiction (authority) that the affiliated person has over the political committee in determining how expenditures are to be made to influence the elections the committee participates in.

Line 5— Insert the full name and complete mailing address of the individual, who is a registered voter, appointed as the campaign treasurer. Also, provide the phone number through which the treasurer can most often be reached. (Note: **Only** a treasurer may make expenditures and prepare deposits, see Sections 23-4781 through 23-4783.)

Line 6— Provide the full name and complete mailing address of the bank in which the political committee establishes its account. The primary depository must be a bank authorized to transact business in Montana. (Note: all receipts must be deposited in and all expenditures must be expended by check drawn on the separate account in the depository—see Section 23-4781(6).)

Line 7— In each county in which the committee participates in an election, the committee may designate one secondary depository and the campaign treasurer may appoint one deputy treasurer, who must be a registered voter. (Note: a deputy treasurer may only perform those duties of a treasurer which are specifically granted by written authorization of the chairperson and treasurer of the committee, see Section 23-4781.)
If the committee has a deputy treasurer or secondary depository, indicate such by marking the appropriate block and, on a separate sheet attached to this form, provide the same information about the deputy treasurer and secondary depository as that requested on lines 5 and 6 of this form.

Line 8— Insert name, mailing address, and title of any officers that the committee wishes to have on file. Include the chairperson, however, do not include the name of any treasurer or deputy treasurer identified under lines 5 or 7.

Line 9— List all candidate(s) that the committee will actually make expenditures to support or oppose on the specific election date(s) identified on line 3 of this form. **Only** list those candidates to be opposed if the committee is not making expenditures which clearly identify and support that candidate's opponent. Include the complete title of the office and political party for which the candidate seeks nomination or election. If the candidate is an independent or non-partisan candidate, so indicate.

Line 10—List each **ballot** issue that the committee will actually make expenditures to support or oppose on the specific election date identified on line 3 of this form. Include a complete description of the title of the ballot issue.

Line 11—If the committee is registered as a profit or non-profit corporation, consult section 23-4744 and contact the Commissioner prior to making any expenditure to support or oppose any candidate or ballot issue.

Line 12—Indicate the dates for the expected period of existence of the committee. The "beginning date" is the date the committee receives its first contribution to support or oppose a candidate or ballot issue and the "ending date" is the date the committee expects to cease its operation and close its books.
If the committee plans to participate in several elections over an extended period of time, indicate the beginning date only and check the box provided.

Line 13—Explain the primary function(s) or purpose(s) of the committee if it is other than to support or oppose candidates or ballot issues by expenditures, i.e., activities of the committee which do not influence an election.

Line 14—READ CAREFULLY. Only to be completed by a committee which only supports and/or opposes county, municipal, and school district candidates and ballot issues. Committee may **not** support or oppose state-district or statewide candidates or issues.

Line 15—Two copies of the Statement of Organization must be signed by an officer of the committee identified on line 8 of this form and notarized by a notary public. The third copy need not be signed or notarized, but it must be maintained by the committee for a period of four years from the date it is filed.

Report of Contributions and Expenditures

TO THE STATE OF MONTANA

COMMISSIONER OF CAMPAIGN FINANCES AND PRACTICES

P.O. BOX 39 — CAPITOL STATION
HELENA, MONTANA 59601
PHONE: 406-449-2942

TO BE FILED BY
CANDIDATES AND POLITICAL COMMITTEES

FILING FORM
C-5
Rev. 4/78

THIS SPACE FOR OFFICE USE

Number	Date Received

See Attached Instructions (Type or Print Clearly)

NAME AND ADDRESS OF CANDIDATE OR COMMITTEE

Sarah Shields
1495 West Pine
Anytown, MT 59087

Reporting Period
From 1/1/78
To 5/22/78

Check Appropriate Block
☒ Initial Report
☐ Periodic Report
☐ Closing Report

CONTRIBUTIONS RECEIVED

SCHEDULE A. Receipts — Cash and In-Kind	NATURE AND DATE* of each receipt this period	IN-KIND VALUE	CASH AMOUNT
1. CANDIDATE'S PERSONAL FUNDS Total-to-date received from candidate ▶ $ 513.00	Donation		$ 500.00
	In-Kind-Sign lumber	13.00	
2. SMALL CONTRIBUTIONS — NOT ITEMIZED BELOW (total received from persons who contributed under $25 this period)	Cash contributions ▶		$ 14.00
	In-Kind contributions ▶	$ -0-	
3. ITEMIZED CONTRIBUTIONS			
Full Name and mailing address: Active Voters Club, c/o Jane Kelly, Treasurer, 1481 Davis, Nye, MT 59821 — Occupation: — Principal place of business: — Total-to-date received from Contributor ▶ $ 407.00	Transfer-In 3/7/78		$400.00
	In-kind, advertising	7.00	
Full Name and mailing address: Mike J. Aldridge, 2630 Cottonwood Ln., Anytown, MT 59087 — Occupation: teacher — Principal place of business: Anytown Public Schools — Total-to-date received from Contributor ▶ $ 225.00	Loan 2/2/78		$ 200.00
	Fund Raising-dinner ticket 5/1/78		25.00
Full Name and mailing address: Jane K. Blume, 61 No. Broadway, Nye, MT 59821 — Occupation: Clerk-typist — Principal place of business: Dept. of Highways State of Montana — Total-to-date received from Contributor ▶ $ 54.00	Fund Raising 5/1/78 ticket and auction		$ 14.00
	In-kind - coffee donated	40.00	
Full Name and mailing address: Janet Perkins, 34 N. Main, Nye, MT 59821 — Occupation: Retired — Principal place of business: — Total-to-date received from Contributor ▶ $ 5.00	Donation		$5.00
	Earmarked 5/2/78 For: George Lockey 32 E. Elm Anytown, MT		15.00
Full Name and mailing address: Fund Raising Event - Dinner, 44 people attending, 5/1/78 — Occupation: — Principal place of business: — Total-to-date received from Contributor ▶ $ N/A	Dinner + raffle ticket sales and auction		$ 207.00
	Passing hat $25/person		26.00
Full Name and mailing address: Fund Raising Event - Raffle, 28 people participating, 5/10/78 — Occupation: — Principal place of business: — Total-to-date received from Contributor ▶ $ N/A	Raffle tickets sold $25/person		$19.50
* For loans, earmarked contributions, and transfers—include date received in the description. ☐ Check if Additional Receipts Itemized on Attached Pages (use Schedule A to Form C-5)	TOTAL THIS PERIOD (last page only)	$ 60.00	$1425.50

See Attached Instructions (Type or Print Clearly)

SCHEDULE B. Debts Owed to Reporting Candidate or Committee But Not Yet Received - Accounts Receivable

FULL NAME AND MAILING ADDRESS (occupation and principal place of business, if any) of each person from whom funds are receivable at the end of this period	NATURE of each receivable	DATE INCURRED	OUTSTANDING BALANCE
Active Voters Club % Jane Kelly, Treasurer 1481 Davis Nye, MT 59821	Misc.-loan repayment	4/8/78	$25.00 E ☐
U+I Telephone P.O. Box 1201 Anytown, MT 59087	Misc.-refund, security deposit	1/16/78	$50.00 E ☐
Check block "E" if Estimate		TOTAL (last page only)	$ 75.00

☐ Check if Additional Receivables Itemized on Attached Pages (use Schedule B to Form C-5)

EXPENDITURES MADE

SCHEDULE C. Disbursements — Cash and In-Kind

FULL NAME AND MAILING ADDRESS (occupation and principal place of business, if any) of each person to whom an expenditure(s) was made this period	PURPOSE of each expenditure this period	DATE	AMOUNT
1. PETTY CASH (total all checks issued to cash for petty cash fund this period) ▶			$23.00
2. Active Voters Club % Jane Kelly, Treasurer 1481 Davis Nye, MT 59821 Total-to-date paid to Recipient ▶ $ 25.00	Loan	4/8/78	$25.00
3. George Lockey 32 E. Elm Anytown, MT 59087 Candidate Representative Dist. #12 Total-to-date paid to Recipient ▶ $ 25.00	Earmarked from Janet Perkins passed on In-Kind-Operating, postage	5/21/78 5/22/78	$15.00 $25.00
4. Speedy Print 3739 Frontage Rd. Any town, MT 59087 Total-to-date paid to Recipient ▶ $ 16.00	operating-fundraiser printing	4/10/78	$16.00
5. U+I Telephone P.O. Box 1201 Anytown, MT 59087 Total-to-date paid to Recipient ▶ $ 50.00	Operating-phone, security deposit	1/16/78	$50.00
6. U.S. Postmaster Post office Bldg. Anytown, MT 59087 Total-to-date paid to Recipient ▶ $ 25.00	Operating-postage (note: paid for George Lockey)	5/22/78	$25.00
7. Westcott Advertising 62 Plaza Anytown, MT 59087 Total-to-date paid to Recipient ▶ $ 250.00	Promotion-printing -advertising	2/13/78	$60.00 190.00
8. Total-to-date paid to Recipient ▶ $			

☐ Check if Additional Expenditures Itemized on Attached Pages (use Schedule C to Form C-5)

TOTAL THIS PERIOD (last page only)

CASH → $ 404.00

$ 25.00 ← IN-KIND

See Attached Instructions (Type or Print Clearly)

SCHEDULE D. Debts Owed by Reporting Candidate or Committee But Not Yet Paid - Accounts Payable

FULL NAME AND MAILING ADDRESS (occupation and principal place of business, if any) of each person to whom debts are owed at the end of this period	PURPOSE of each payable	DATE INCURRED	OUTSTANDING BALANCE
Mike Aldridge 2630 Cottonwood Ln. Anytown, MT 59087 Teacher Anytown Public Schools	Loan repayment interest	2/2/78	$200.00 10.00 E ☐
Speedy Print 3739 Frontage Rd. Anytown, MT 59087	Operating-fund raiser printing	4/22/78	$92.00 E ☐
			E ☐
			E ☐
Check block "E" if Estimate		TOTAL (last page only)	$ 302.00

☐ Check if Additional Payables Itemized on Attached Pages (use Schedule D to Form C-5)

SCHEDULE E. Corrections to Contributions and Expenditures Previously Reported

DATE originally reported	SCHEDULE on which originally reported	NAME as originally reported	EXPLAIN CORRECTION
		None	

☐ Check if Additional Corrections Itemized on Attached Pages (use Schedule E to Form C-5)

SCHEDULE F. Sumary of Cash Received and Expenditures Made This Period

1. CASH IN BANK — surplus (deficit) balance previous report From 11/7/78 election, Closing Rpt. 12/14/76 ▶	$ 32.05
2. ADD RECEIPTS — total received this period - reported on Schedule A ▶ *(do not include in-kind contributions)*	$ 1,425.50
3. SUBTRACT EXPENDITURES — total expended this period - reported on Schedule C ▶ *(do not include in-kind expenditures)*	$ 404.00
4. CASH IN BANK — surplus (deficit) balance this report ▶	$ 1,053.55

CERTIFICATION

I Sarah Shields (Name) Candidate (Title) verify that the foregoing report of campaign finances and all attachments are complete and correct to the best of my knowledge, in accordance with Sections 23-4776 through 4780, R.C.M. 1947.

Sarah J. Shields
Signature

SUBSCRIBED AND SWORN TO ME THIS 24th DAY OF May, 19 78

P. J. Franks
Notary Public in and for the State of Montana

Residing at Anytown, MT

My Commission Expires 1/31/79

Report of Contributions and Expenditures

TO THE STATE OF MONTANA

COMMISSIONER OF CAMPAIGN FINANCES AND PRACTICES

P.O. BOX 39 — CAPITOL STATION
HELENA, MONTANA 59601
PHONE: 406-449-2942

See Attached Instructions (Type or Print Clearly)

TO BE FILED BY
CANDIDATES AND POLITICAL COMMITTEES

FILING FORM
C-5
Rev. 4/78

THIS SPACE FOR OFFICE USE

Number	Date Received

NAME AND ADDRESS OF CANDIDATE OR COMMITTEE

Sarah Shields
1495 West Pine
Anytown, MT 59087

Reporting Period

From 5/23/78

To 6/21/78

Check Appropriate Block
- ☐ Initial Report
- ☒ Periodic Report
- ☐ Closing Report

CONTRIBUTIONS RECEIVED

SCHEDULE A. Receipts — Cash and In-Kind

		NATURE AND DATE* of each receipt this period	IN-KIND VALUE	CASH AMOUNT
1. CANDIDATE'S PERSONAL FUNDS Total-to-date received from candidate ▶ $ 513.00				-0-
2. SMALL CONTRIBUTIONS — NOT ITEMIZED BELOW (total received from persons who contributed under $25 this period)		Cash contributions ▶ In-Kind contributions ▶	$ -0-	$ 10.00
3. ITEMIZED CONTRIBUTIONS				
Full Name and mailing address Actice Voters Club % Jane Kelly, Treasurer 1481 Davis Nye, MT 59821	Occupation Principal place of business	Misc.-loan repayment		$12.50
Total-to-date received from Contributor ▶ $ 307.00				
Full Name and mailing address Mike Aldridge 2630 Cottonwood Ln. Anytown, MT 59087	Occupation Teacher Principal place of business Anytown Public Schools	In-Kind, loan interest forgiven	$10.00	
Total-to-date received from Contributor ▶ $ 145.00				
Full Name and mailing address Jane K. Blume 61 No. Broadway Nye, MT 59821	Occupation Clerk-typist Principal place of business Dept. of Highways State of Montana	Donation		$100.00
Total-to-date received from Contributor ▶ $ 154.00				
Full Name and mailing address Ann Hill 6201 Valley View Nye, MT 59821	Occupation owner Principal place of business Ann's Gift Shop	Donation		$60.00
Total-to-date received from Contributor ▶ $ 74.00				
Full Name and mailing address Joe Reed 511 5th Ave. Nye, MT 59821	Occupation Accountant Principal place of business Higgs, Reed and Marrow	6/2/78 Earmarked via Active Voters Club % Jane Kelly, Treasurer 1481 Davis Nye, MT 59821		$35.00
Total-to-date received from Contributor ▶ $ 35.00				
Full Name and mailing address U+I Telephone P.O. Box 1201 Anytown, MT 59087	Occupation Principal place of business	Misc-refund, security deposit		$50.00
Total-to-date received from Contributor ▶ $ -0-				

* For loans, earmarked contributions, and transfers—include date received in the description.

☐ Check if Additional Receipts Itemized on Attached Pages (use Schedule A to Form C-5)

TOTAL THIS PERIOD (last page only) | $10.00 | $ 267.50

See Attached Instructions (Type or Print Clearly)

SCHEDULE B. Debts Owed to Reporting Candidate or Committee But Not Yet Received - Accounts Receivable

FULL NAME AND MAILING ADDRESS (occupation and principal place of business, if any) of each person from whom funds are receivable at the end of this period	NATURE of each receivable	DATE INCURRED	OUTSTANDING BALANCE
Active Voters Club c/o Jane Kelly, Treasurer 1481 Davis Nye, MT 59821	Misc.-loan repayment	4/8/78	$12.50 E ☐
Speedy Print 3739 Frontage Rd. Anytown, MT 59087	Misc.-refund, printing	6/3/78	$ 8.00 E ☐
Check block "E" if Estimate		TOTAL (last page only)	$ 20.50

☐ Check if Additional Receivables Itemized on Attached Pages (use Schedule B to Form C-5)

EXPENDITURES MADE

SCHEDULE C. Disbursements — Cash and In-Kind

FULL NAME AND MAILING ADDRESS (occupation and principal place of business, if any) of each person to whom an expenditure(s) was made this period	PURPOSE of each expenditure this period	DATE	AMOUNT
1. PETTY CASH (total all checks issued to cash for petty cash fund this period) ▶			$ 24.00
2. Active Voters Club c/o Jane Kelly, Treasurer 1481 Davis Nye, MT 59821 Total-to-date paid to Recipient ▶ $ 12.50	Refund of original donation (partial)	4/10/78	$100.00
3. Mike Aldridge 2630 Cottonwood Ln. Anytown, MT 59087 Teacher Anytown Public Schools Total-to-date paid to Recipient ▶ $ 90.00	Loan repayment	6/9/78	$ 90.00
4. Concerned Citizens Club c/o Mike Downs 59 Park Drive Anytown, MT 59087 Total-to-date paid to Recipient ▶ $ 10.00	Transfer Out	6/12/78	$10.00
5. George Lockey 32 E. Elm Anytown, MT 59087 Candidate Representative Dist. #12 Total-to-date paid to Recipient ▶ $ 45.00	Earmarked via Concerned Citizens Club c/o Mike Downs, Treasurer 59 Park Drive Anytown, MT 59087	6/12/78	$ 20.00
6. Pat Mock 4612 Montana Anytown, MT 59087 Auto repairman Kip's Paint and Body Shop Total-to-date paid to Recipient ▶ $ 13.00	Operating-reimbursement travel	5/25/78	$13.00
7. U + I Telephone P.O. Box 1201 Anytown, MT 59087 Total-to-date paid to Recipient ▶ $ 175.00	operating - phone	6/7/78	$175.00
8. Total-to-date paid to Recipient ▶ $			

☐ Check if Additional Expenditures Itemized on Attached Pages (use Schedule C to Form C-5)

TOTAL THIS PERIOD (last page only) CASH → $ 432.00

$ -0- ← IN-KIND

See Attached Instructions (Type or Print Clearly)

SCHEDULE D. Debts Owed by Reporting Candidate or Committee But Not Yet Paid - Accounts Payable

FULL NAME AND MAILING ADDRESS (occupation and principal place of business, if any) of each person to whom debts are owed at the end of this period	PURPOSE	DATE INCURRED of each payable	OUTSTANDING BALANCE
Mike Aldridge 2630 Cottonwood Ln. Anytown, MT 59087 Teacher Anytown Public Schools	Loan repayment	2/2/78	$110.00 E ☐
Speedy Print 3739 Frontage Rd. Anytown, MT 59087	operating - fund raiser, printing	4/22/78	$92.00 E ☒
			E ☐
			E ☐
		TOTAL (last page only)	$ 202.00

Check block "E" if Estimate

☐ Check if Additional Payables Itemized on Attached Pages (use Schedule D to Form C-5)

SCHEDULE E. Corrections to Contributions and Expenditures Previously Reported

DATE on which originally reported	SCHEDULE on which originally reported	NAME as originally reported	EXPLAIN CORRECTION
		None	

☐ Check if Additional Corrections Itemized on Attached Pages (use Schedule E to Form C-5)

SCHEDULE F. Sumary of Cash Received and Expenditures Made This Period

1. CASH IN BANK — surplus (deficit) balance previous report ▶	$ 1,053.55
2. ADD RECEIPTS — total received this period - reported on Schedule A ▶ *(do not include in-kind contributions)*	$ 267.50
3. SUBTRACT EXPENDITURES — total expended this period - reported on Schedule C ▶ *(do not include in-kind expenditures)*	$ 432.00
4. CASH IN BANK — surplus (deficit) balance this report ▶	$ 889.05

CERTIFICATION

I Sarah Shields (Name) Candidate (Title) verify that the foregoing report of campaign finances and all attachments are complete and correct to the best of my knowledge, in accordance with Sections 23-4776 through 4780, R.C.M. 1947.

Sarah J. Shields
Signature

SUBSCRIBED AND SWORN TO ME THIS 23rd DAY OF June, 19 78

P. J. Franks
Notary Public in and for the State of Montana

Residing at Anytown, MT

My Commission Expires 1/31/79

Contributions After Pre-Election Report

TO THE STATE OF MONTANA

COMMISSIONER OF CAMPAIGN FINANCES AND PRACTICES

P.O. BOX 39 — CAPITOL STATION
HELENA, MONTANA 59601
PHONE: 406-449-2942

TO BE FILED BY

CANDIDATES AND POLITICAL COMMITTEES

FILING FORM **C-6** (Rev. 4/78)

THIS SPACE FOR OFFICE USE

Number	Date Received

See Instructions on Reverse Side (Type or Print Clearly)

NAME AND ADDRESS OF CANDIDATE OR POLITICAL COMMITEE

Sarah Shields
1495 West Pine
Anytown, MT 59087

Date of Report May 28, 1978

Reporting Period
From May 23, 1978

To June 5, 1978

DATE RECEIVED	NAME AND ADDRESS (occupation, and principal place of business, if any)	NATURE (Type)	IN-KIND	CASH
5/30/78	Jane K. Blume, 61 No. Broadway, Nye, MT 59821 — Clerk-Typist, Dept. of Highways, State of Montana	Donation		$100.00

Complete Reverse Side

REVERSE SIDE

DATE RECEIVED	NAME AND ADDRESS (occupation and principal place of business, if any)	NATURE (Type)	IN-KIND	CASH

Sarah Shields — Signature
Candidate — Title
5/31/78 — Date

INSTRUCTIONS FOR FORM C-6

WHO MUST FILE:
Candidates and political committees, except local candidates and political committees who have not exceeded the $500 limitation. (See Section 23-4778(3)(a), (4)(a), and (5), R.C.M. 1947.)

WHEN TO FILE:
State candidates and political committees—within 24 hours after receiving a contribution of $500 or more after the closing date of books for the last pre-election report. State district candidates and political committees—within 24 hours after receiving a contribution of $100 or more after the closing date of books for the last pre-election report. (See MAC 44-3.10(10)-S10250.)

WHERE TO FILE:
Commissioner of Campaign Finances and Practices, P.O. Box 39, Capitol Station, Helena, Montana 59601 and the county clerk and recorder.

ADDITIONAL REPORTING REQUIRED:
In addition to this report you are required to report these contributions on Form C-5 of the next periodic report.

FOR ADDITIONAL INFORMATION:
Contact the Commissioner of Campaign Finances and Practices, phone 1-449-2942.

FOR DETAILED INSTRUCTIONS SEE THE INSTRUCTION AND ACCOUNTING MANUAL.

C-6 Reverse (Rev. 4/78)

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